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volume 1 — financial statements



MANITOBA 

for the year ended March 31, 1984

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MANIT^{BA}

for the year ended March 31, 1984



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TO THE HONOURABLE PEARL McGONIGAL

Lieutenant-Governor of the Province of Manitoba.

May It Please Your Honour:

The undersigned has the honour to present the Public Accounts of the Province of Manitoba
for the year ended 31st March, 1984.

VIC SCHROEDER
Minister of Finance

Office of the Minister of Finance,
16th November, 1984.

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INTRODUCTION TO THE PUBLIC ACCOUNTS OF MANITOBA

The Public Accounts of the Province of Manitoba are prepared by statutory requirement, in accordance with the Financial Administration Act, which is Chapter F55 of the Continuing Consolidation of the Statutes of Manitoba.

The Public Accounts are organized as follows:

VOLUME 1 — FINANCIAL STATEMENTS:

Accounting Policies are detailed at the beginning of this volume.

Section 1 includes the main Financial Statements for the year ended March 31, 1984.

Section 2 includes the Schedules which provide the supporting detail for the Assets and Liabilities as shown on the statement of Operating Fund Assets and Liabilities as at March 31, 1984.

Section 3 reports on the debt of the Province, both direct and guaranteed.

Section 4 provides detailed Revenue and Expenditure statements on the operation of the Government.

Section 5 provides information on the Trust Operations of the Government, including detailed Trust Fund Statements.

Section 6 outlines the operation of other miscellaneous funds.

VOLUME 2 — SUPPLEMENTARY INFORMATION:

This volume provides details of Salaries and Wages paid to Employees, Cash Paid to Corporations, Firms, Individuals, Municipalities, Cities, Towns and Villages and Payments from Departmental Appropriations during the fiscal year.

Vic Schroeder
Minister of Finance

**REPORT OF THE PROVINCIAL AUDITOR
ON THE CONSOLIDATED FUND FINANCIAL STATEMENTS
IN THE PUBLIC ACCOUNTS OF MANITOBA**

I report that the Consolidated Fund financial statements together with the supporting data and explanatory notes included in the Public Accounts have been examined under my direction for the fiscal year ended March 31, 1984. The examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as were considered necessary to enable me to report as required by section 14 of The Provincial Auditor's Act.

The subtotal on the statement of Summary of Revenue and Expenditure for the fiscal year ended March 31, 1984 stated as Excess of Expenditure Over Revenue of \$428,949,282 (\$434,647,385 for March 31, 1983) compares with the final amount shown in last year's statement and consistently reflects the excess of expenditure over revenue in accordance with the stated accounting policies. The final amount shown in this year's statement stated as Net Operating Deficit of \$165,461,188 for the year ended March 31, 1984 (\$196,658,643 for March 31, 1983) does not take into account such major operating costs as either the depreciation of capital assets or a sinking fund provision for the repayment of debt and, therefore, does not realistically reflect the net operating deficit. As a result, I am not in a position to agree with the fairness of this presentation.

The accounting policies — Application II Expenditure states: "The Allowance for Losses on Realization of Assets is not charged to an appropriation. This amount, which represents an estimate of the change in recoverable value of the loans, advances and investments in Crown Corporations, Agencies, Boards and Commissions during the fiscal year, is not shown on the Statement of Revenue and Expenditure. It is reported on the statement that discloses the Excess of Liabilities Over Recorded Assets unless there is a legal realization of the loss, in which case the final write off of the loan, advance or investment will be disclosed after the operating results on the Summary of Revenue and Expenditure. The final write off of the loan, advance or investment will be detailed as to the year in which the allowance was recorded". Investments in the Manitoba Forestry Resources Ltd. of \$51,270,793, for which an allowance was previously provided, were written off by Order-in-Council dated November 30, 1983. This amount, which was written off, was not disclosed as an addition after the operating results on the Summary of Revenue and Expenditure but in Note 1 of this statement. The amount written off was reflected in the statement of Excess of Liabilities Over Recorded Assets as a prior years' adjustment.

In my opinion, except for the matters referred to in the preceding two paragraphs, the Consolidated Fund financial statements, together with the supporting data and explanatory notes in the Public Accounts, fairly present information in accordance with the accounting policies of the Government stated in the Public Accounts on a basis consistent with that of the preceding year, except for the adjustments for public schools support grants, provincially collected taxes and payments under the Insulation Loan Program as explained in Accounting Policies Application VI-a) b) and c). I agree with the accounting adjustments. The effect of these adjustments on a retro-active basis is a reduction of the excess of expenditure over revenue for the year ended March 31, 1984 by \$12,095,532.

W. K. Ziprick, C.A.,
Provincial Auditor.

October 31, 1984,
Winnipeg, Manitoba.

GOVERNMENT OF THE PROVINCE OF MANITOBA

ACCOUNTING POLICIES—STATEMENT AND APPLICATION

STATEMENT

The basic accounting policies followed by the Government of Manitoba, which have been applied in the preparation of these Public Accounts, are summarized below. These policies have been developed and are applied in accord with the provisions of the Financial Administration Act, which is Chapter F55 of The Continuing Consolidation of The Statutes of Manitoba. Further information regarding their application to the financial transactions of the Government is provided in the section entitled "Application".

I. THE ACCOUNTING ENTITY

The financial transactions of the Government are recorded in "The Consolidated Fund". The activities of The Consolidated Fund are divided into the "Operating Fund", which records the operational activities of the Government, and the "Trust Fund", which records the trust administration function.

Financial statements prepared for the "Operating Fund" report amounts received as Government revenue, expenditure on Government programs, the lending and investment of Government funds and the borrowing and repayment of debt. Financial statements prepared for the "Trust Fund" report the activities in the various categories of trust money administered by the Government.

The financial operations of the provincial Crown Corporations, Agencies, Boards and Commissions are reflected in The Consolidated Fund to the extent that:

- 1) They receive money from or pay money to the Government.
- 2) Any deficits they incur are adjusted against the amounts loaned, advanced or invested in them by the Government.

II. CASH BASIS OF ACCOUNTING

A REVENUE

- i) Revenue, with the exception of provincially collected tax revenue, shared-cost receipts and Canada-Manitoba Fiscal Arrangements, is ordinarily recorded on a cash basis. Accordingly, all money received by Departments on or before March 31 is included in the revenue for the fiscal year, provided that it is deposited with the Minister of Finance prior to the fifteenth day of April, immediately following.
- ii) Provincially collected taxes received by the Government in April with respect to collections made by Agents during March are recorded as revenue for the fiscal year just ended. These amounts are recorded as an account receivable from these Agents as at March 31.

- iii) Money received pursuant to shared-cost agreements and arrangements that extend over more than one fiscal year is recorded as revenue in each fiscal year in proportion to the related expenditure made in the respective year. Accordingly, the uncollected balance of the shared-cost claims related to the fiscal year being reported will be included in the revenue of that fiscal year.
- iv) Revenue and expenditure are recorded in gross amounts (referred to as the Gross Accounting Concept) with the exception of the Municipal Share of Individual and Corporation Income Taxes, which is paid to Municipalities in accordance with the Provincial-Municipal Tax Sharing Act and is not recorded as revenue by the Government.
- v) Recoveries from Crown Corporations and Government Agencies of the debt servicing costs on self-supporting debt and certain investment income are recorded as a reduction of Public Debt expenditure.

B EXPENDITURE

Expenditure is recorded on a cash basis, modified to allow an additional forty-five days after the end of the fiscal year for the processing of payments pertaining to that fiscal year. Salaries and wages, however, are charged to the fiscal year in which they are paid. As well, an accrual is made to March 31st for interest payable on bonds, debentures and other long term debt.

III. ASSETS AND LIABILITIES

1. The assets and liabilities reported in the financial statements are financial claims consisting of assets which are claims by the Government on other parties and liabilities which are claims by other parties on the Government.
2. Expenditure for the acquisition and/or construction of physical assets together with inventories and other deferred expenditures is not considered to differ from any other service to the Public and accordingly is treated as operating expenditure of the year in which the expenditure is made. Since such expenditure does not represent financial claims on others, it is not reported as an asset at fiscal year-end. This does not negate the fact that the Government has substantial holdings of physical assets such as buildings, highways, education and health facilities, which may tend to appreciate in value over time.
3. Amounts loaned, advanced or invested in Crown Corporations, Agencies, Boards and Commissions are subject to annual revaluation. An Allowance For Losses On Realization Of Assets is provided and is adjusted annually to reflect the estimated change in value of these assets.

4. Bonds, debentures and other long term debt are recorded as liabilities at the par value of such securities and any discount, premium or commission expense is treated as an expenditure of the year in which it is incurred. For foreign issues, the par value is converted to Canadian Funds at the exchange rate in effect at the date of issue, or the actual conversion rate of the proceeds. Sinking funds are maintained in accordance with the legal requirements of the debt instruments and the Financial Administration Act.
- d) An additional practice is in effect regarding revenue from the Government of Canada under the Canada-Manitoba Fiscal Arrangements. The accounts are kept open until June 30 to reflect any adjustments to this revenue for the fiscal year just ended that the Government of Manitoba may become aware of before that date. Since this is the Government's largest single source of revenue, this practice is considered necessary to show the financial condition of the Government in the most accurate manner possible.

IV. GUARANTEED AND INDIRECT LIABILITIES

In addition to having direct debt, the Government also acts as a guarantor of securities issued by various other entities. The debt guaranteed pertaining to Crown Corporations, Agencies, Boards and Commissions is largely self-supporting. Other guaranteed debt for schools, universities and hospitals is serviced in whole or in part from appropriations of the Consolidated Fund. Legislation requires the maintenance of Sinking Funds for the retirement of the debt of most Crown Corporations, Agencies, Boards and Commissions. These Sinking Funds are maintained by the Minister of Finance through annual contributions from the Crown Corporation, Agency, Board or Commission to whom the debt applies and are held in the Trust Fund.

Other Contingent Liabilities that result from other financial activities of the Government are also reported annually in the Public Accounts.

APPLICATION

The following outlines the application of these accounting policies to the financial transactions of the Government:

I. REVENUE

The revenue of the fiscal year is generally the amount received during the fiscal year. Exceptions are made for provincially collected taxes, shared-cost receipts, and Revenue from the Government of Canada, which are subject to the following additional practices:

- a) Provincially collected taxes received by the Government in April with respect to collections made by Agents during March are recorded as revenue for the fiscal year just ended. These amounts are recorded as an account receivable from these Agents as at March 31.
- b) Where, pursuant to an agreement or arrangement, money is received in advance relating to projects for which expenditure is to be made in more than one fiscal year, the money is deemed to have been received in each fiscal year in proportion to the related expenditure made in the respective fiscal year. A statement of the amounts not taken into Revenue (Deferred Revenue) is included in Section 4 of the Public Accounts.
- c) It is the practice to show the uncollected balance of claims related to shared-cost agreements with the Government of Canada as an accounts receivable at March 31. This accrual is made in order that the revenue from this source is recorded in proportion to the related expenditure incurred in the fiscal year.

II. EXPENDITURE

The expenditure of the fiscal year is essentially the payments made from appropriations during the fiscal year and for a subsequent forty-five day period after March 31. The accounts remain open during this period to allow processing time for expenditure pertaining to the fiscal year just ended.

An exception to this procedure is made for the interest cost on the long-term debt of the Government. In this regard, an accrual is made to March 31st for the interest payable on bonds, debentures and other long term debt. In the case of foreign issues, the accrual is based on the exchange rate that was recorded at the time of debt issue. There is no provision made for the fluctuation of foreign currencies between the debt issue dates and the interest payment dates.

The Allowance For Losses On Realization Of Assets is not charged to an appropriation. This amount, which represents an estimate of the change in recoverable value of the loans, advances and investments in Crown Corporations, Agencies, Boards and Commissions during the fiscal year, is not shown on the Statement of Revenue and Expenditure. It is reported on the statement that discloses the Excess of Liabilities Over Recorded Assets unless there is a legal realization of the loss, in which case the final write off of the loan, advance or investment will be disclosed after the operating results on the Summary of Revenue and Expenditure. The final write off of the loan, advance or investment will be detailed as to the year in which the allowance was recorded.

Payments made by the Government for the purposes of acquiring property or physical assets are classified in a separate category of expenditure called "Expenditures Related to Capital Assets" and are defined as follows:

- a) Expenditures for property of all kinds, both real property and chattels, purchased or self-constructed for use by Government that are deemed to have an economic life in excess of one year.
- b) Expenditures for projects or activities which entail major renewals, modification or modernization by own labour forces or on behalf of the Government. The expenditures should significantly prolong the expected economic life of the asset.
- c) The principal portion of a debt repayment when the debt was incurred to acquire a physical asset and the acquisition cost of the physical asset was not previously reflected in the consolidated fund as an expenditure.

- d) Grants or assistance payments to municipalities, school divisions, external agencies, commercial organizations and private individuals which are known to be for the purchase, construction or improvement of physical assets.

III. ASSETS AND LIABILITIES

The statement of Assets and Liabilities is prepared in accordance with the following practices:

1. TEMPORARY INVESTMENTS

This category includes securities held as a result of the investment of the Government's cash flow and is generally comprised of money market instruments such as term deposits and negotiable securities which are intended to be held for a short term. All investments are shown at cost.

2. ADVANCES AND OTHER RECEIVABLES

Advances to Crown Corporations, Agencies, Boards and Commissions, which are generally interest bearing, are shown under this heading as well as financial claims on the Government of Canada and other parties. Amounts due within one year of the statement date are shown as "Current Amounts" and all others are classified as "Not Current". Balances under the advances category are not separated into a current portion and non-current portion even though repayment schedules may exist for some of these items. The Sinking Funds provided by Crown Corporations, Agencies, Boards and Commissions for repayment of the debt issued to fund advances to these entities are deducted from the advances.

Certain of the Crown Corporations are charged with a responsibility for administering Government programs for which they receive funds from Government appropriations. These funds are applied by the Corporation towards the program administration cost, including, in some cases, a portion of the interest they are charged on these advances. The principal repayment and/or interest charges for certain of the advances are dependent on total or partial funding from future appropriations of the Operating Fund.

3. LONG-TERM INVESTMENTS

The majority of the Province's long-term investments consist of shares and debentures of Crown Corporations. These investments are carried at cost which does not reflect the realizable value of the investments. Any decrease in the estimated realizable value is provided for in the Allowance For Losses On Realization Of Assets, which is described in the next paragraph.

4. ALLOWANCE FOR LOSSES ON REALIZATION OF ASSETS

An allowance is provided for decreases in the value of loans, advances and investments and is adjusted annually for changes that may occur in the estimated realizable value of these assets. The allowance is intended to provide for the accumulated deficits of the Crown Corporations, Agencies, Boards and Commissions in which the Government has invested money by way of loans, advances or purchases of shares. The valuation is

based on the most recent audited financial statements applicable to the fiscal year being reported that are available at the time of publication of the Public Accounts. If the Government has more than one type of investment in an organization (e.g. common shares, preferred shares and debentures), the accumulated deficit is assigned against the investments in order of priority on liquidation.

5. SERIAL DEBENTURES OF SCHOOL DIVISIONS AND DISTRICTS, TRANSFERRED FROM THE MANITOBA SCHOOL CAPITAL FINANCING AUTHORITY

The School Capital Financing Authority Act was repealed effective April 1, 1983 at which date all investments and money held by the Authority, as well as debt payable by the Authority, were assumed by the Government. The investments transferred to the Government consist of serial debentures issued by school divisions and districts for which the Government is primarily responsible for repayment. Accordingly, an annual appropriation is made in the Consolidated Fund to cover the principal and interest costs of these debentures.

The cash drawn from this appropriation for the required annual principal repayments is transferred to the Province's sinking fund where it will be used for repayment of the debt assumed from the authority. A similar treatment would be accorded any proceeds from the sale of the school debentures.

6. EXCESS OF LIABILITIES OVER RECORDED ASSETS

This account represents the difference between liabilities which are financial claims owing by the Government, and recorded assets, which are financial claims receivable by the Government. Since the physical assets and materials inventories of the Government do not constitute a financial claim receivable by the Government, they are not considered in the determination of this balance.

7. AMOUNT OWING TO TRUST FUND

A large portion of this money has been deposited with the Minister of Finance in accordance with the terms of the legislation regulating the management of sinking funds and surplus cash of Crown Corporations, Agencies, Boards and Commissions, but is not specifically invested. Such deposits are accorded a market rate of interest.

8. BANK OVERDRAFT AND PROMISSORY NOTES

This category represents the net overdraft in Government bank accounts adjusted for cheques issued prior to and not presented for payment at March 31 and for cash in transit. Short term promissory notes are issued in lieu of increasing bank overdraft or liquidating investments to accommodate fluctuations in the cash flow cycle and are therefore considered together with the bank overdraft. Cheques issued subsequent to March 31 but chargeable to the fiscal year just ended are described in the next category.

9. ACCOUNTS PAYABLE, ACCRUED CHARGES AND FUNDS SUBJECT TO CALL

Cheques issued during the forty-five day period after March 31, in payment for goods and services pertaining to the fiscal year just ended are shown as accounts payable rather than as outstanding cheques.

Accrued charges represent the accrual of interest on provincial securities.

Funds subject to call consist in part of money received from the Government of Canada that will not be taken into revenue until earned. This was earlier described as Deferred Revenue in paragraph 1b). As well, this category includes the liability for uninvested cash belonging to the Provincial Sinking Fund. This cash is designated as part of the Provincial Sinking Fund and must be kept available for investment.

10. BONDS, DEBENTURES AND OTHER LONG TERM DEBT

This category includes bonds, debentures, secured loans from the Government of Canada, treasury bills and notes. Securities issued in Canadian Funds are recorded at par value. Securities issued in foreign funds are recorded at the Canadian Dollar equivalent of the par value based on the actual conversion of the proceeds or at the exchange rate in effect at the date of issue if conversion does not take place at issue date. Securities payable in foreign funds issued for the purpose of refunding other issues payable in the same currency are recorded at the Canadian Dollar equivalent of the par value at the date of issue.

The Government is required, by legislation, to determine the Canadian Dollar equivalent of provincial securities issued in foreign currencies or units of monetary value at March 31st of each year. The amount determined must be published in the Public Accounts as information regarding the current valuation of this foreign debt. This statement is included in Section 3 of the Public Accounts.

11. SINKING FUNDS PROVIDED

Sinking Funds are maintained in accordance with the legal requirements of the debt instruments and the Financial Administration Act. Money is allocated annually to these sinking funds on the following basis:

- a) A sum equal to 3% of the aggregate amount of general purpose debt, in Canadian Dollars, outstanding at the end of the preceding fiscal year; and
- b) All earnings derived from investing the sinking fund.

In addition principal repayments of advances which are funded by the issue of provincial securities are deposited to the sinking fund provided that the principal repayments are made prior to the maturity date of such securities.

The total shown for sinking funds also includes sinking fund money provided by Crown Corporations, Agencies, Boards and Commissions in respect to debt incurred on their behalf by the Government.

12. DEBENTURES ISSUED UNDER FINANCIAL ASSISTANCE AGREEMENTS

Bonds, debentures and other securities include debentures issued under agreements with the Credit Union Stabilization Fund and Les Fonds de Securite des Caisse Populaires whereby these organizations received advances in the form of provincial debentures which are required to be cancelled at maturity. The purpose of this arrangement was to provide for financial assistance to the aforementioned entities during the term of the debentures consistent with the interest payable on these debentures.

IV. TRUST FUNDS

The Trust Fund is divided into two primary divisions, Administered Trusts and Custodial Trusts. Those trusts where the Government has the responsibility for the administration and for investment of the trust are considered Administered Trusts. Those trusts where the Government responsibility is custodial in nature and there is little or no administration responsibility are considered Custodial Trusts. Generally, the responsibility for investment of a Custodial Trust is that of the depositor. A statement of Assets and Liabilities for the Trust Fund is included in the Public Accounts showing the assets and liabilities for Administered Trusts. Details of Custodial accounts are set out in a note to the statement of Assets and Liabilities. Administered Trusts are divided into five categories:

1. Sinking Funds—This category includes sinking fund contributions deposited with the Minister of Finance by Crown Corporations, Agencies, Boards and Commissions in respect of their direct debt.
2. Funds on Deposit For Investment—Funds surplus to the immediate cash requirement of Crown Corporations, Agencies, Boards and Commissions are deposited for investment with the Minister of Finance. Although certain of these deposits are covered by specific investments in the Trust Fund, the majority of these funds are invested with the Minister of Finance and interest is paid at market rates in accordance with the term of the investment.
3. Banking Facility Accounts—These accounts are operated for those Crown Corporations, Agencies, Boards and Commissions who bank with the Minister of Finance.
4. Operating Trusts—Certain trusts are established where legislation or agreements require receipts and related expenditure to be kept separate from Government revenue and expenditure. These "designated trusts" may, in some cases, be used for programs similar to those operated from appropriated funds but are kept separate because a trust requirement has been established. A separate Statement of Receipts and Payments is prepared for each of these operating trusts and is published in the Trust Fund section of the Public Accounts.
5. Miscellaneous Trusts—This category contains trust accounts resulting from the sundry deposit of cash and/or securities with the Government.

V. CHANGES IN FINANCIAL POSITION

A statement presenting the changes in the Government's financial position during the fiscal year is included in Section 1 of the Public Accounts. For purposes of this statement, working capital is defined to include the following:

- a) Cash
- b) Temporary Investments
- c) Current portion of advances and other receivables
 - Minus
- d) Amounts owing to Trust Fund
- e) Bank overdraft and promissory notes
- f) Accounts payable, accrued charges and funds subject to call

VI. CHANGES IN ACCOUNTING POLICY

Section 10 of the Financial Administration Act requires a statement of any change in the accounting policies of the Government from those followed in the preceding fiscal year. The changes for the fiscal year ended March 31, 1984 were as follows:

- a) A change was made in the accounting treatment for provincially collected tax revenue to recognize the amounts collected by Agents in March which are not remitted to the Government until the following month. Accordingly, the taxes received in April, 1984 with respect to collections by Agents in March, 1984 amounting to \$46,507,502 have now been recorded as an account receivable at March 31, 1984 and have been included in the related revenue accounts for the 1983-84 fiscal year. In order to accommodate the transition from the cash basis previously followed for recording this revenue, an adjustment of \$40,467,716 was made through the Excess of Liabilities Over Recorded Assets Account. This amount represents remittances from Agents in April, 1983

with respect to collections by them in March, 1983.

- b) Historically, school expenditures incurred between January 1 and March 31, which are recoverable from the Province and financed by school divisions from bank loans, have not been recorded as accounts payable at fiscal year end. To correct this inequity the Provincial Auditor has for several years recommended that payments to school divisions be accelerated to reflect these costs more accurately in the Government's accounts in the fiscal year in which they were incurred. During the 1983-84 fiscal year the Government acted to resolve this problem and to improve the financial disclosure of operating results. Consequently, payments made in April, 1983, totalling \$72,083,615 which cover services provided during the period January to March, 1983 have been transferred from the Department of Education appropriation to the Excess of Liabilities Over Recorded Assets Account as a prior year adjustment. Offsetting this adjustment are payments made for the comparable period in 1984 amounting to \$66,996,489 which have now been recorded as an expenditure for the 1983-84 fiscal year.
- c) The accounting policy for recording repayments under the Insulation Loan Program (C.H.E.C. Program) was changed effective April 1, 1983. Previously, administrative costs were deducted from the repayments and the balance credited as principal repayment against the outstanding advances without any allowance for interest charges. In 1983-84, the administrative costs amounting to \$297,481 were paid from an appropriation in the Department of Energy and Mines and interest on the aggregate amount of advances outstanding, in the amount of \$1,266,101 was deducted from the payments received prior to determining the amount of principal repayment.

SECTION 1

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
MARCH 31, 1984**

SECTION 1

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GOVERNMENT OF THE PROVINCE OF MANITOBA

OPERATING FUND ASSETS AND LIABILITIES

As at March 31, 1984

(with comparative figures for March 31, 1983)

ASSETS	March 31, 1984	March 31, 1983
Temporary Investments	\$ 799,686,548	\$ 772,841,573
Advances and Other Receivables:		
Crown Corporations, Agencies, Boards and Commissions (Net of related Sinking Funds of \$88,664,715 at March 31, 1984 and \$83,941,123 at March 31, 1983)	2,041,499,514	1,947,392,157
Government of Canada and Others	129,038,847	67,791,846
Long Term Investments	<u>251,238,665</u>	<u>247,333,110</u>
	<u>\$3,221,463,574</u>	<u>\$3,035,358,686</u>
LESS: Allowance for Losses on Realization of Assets	131,600,976	134,955,156
Total Assets	<u>\$3,089,862,598</u>	<u>\$2,900,403,530</u>
Serial Debentures of School Divisions and Districts Transferred from The Manitoba School Capital Financing Authority	201,162,196	-
Excess of Liabilities over Recorded Assets	<u>2,055,189,722</u>	<u>1,546,707,928</u>
	<u>\$5,346,214,516</u>	<u>\$4,447,111,458</u>
LIABILITIES		
Amount Owing to the Trust Fund	\$ 469,682,116	\$ 497,498,324
Bank Overdraft and Promissory Notes	80,472,903	18,573,808
Accounts Payable, Accrued Charges and Funds Subject to Call	<u>374,704,770</u>	<u>367,628,030</u>
	<u>\$ 924,859,789</u>	<u>\$ 883,700,162</u>
Bonds, Debentures and Other Long Term Debt	\$ 4,966,311,055	\$ 4,005,061,548
LESS: Sinking Funds Provided	<u>515,456,328</u>	<u>412,150,252</u>
	<u>\$4,450,854,727</u>	<u>\$3,592,911,296</u>
LESS: Debentures issued under Financial Assistance Agreements	29,500,000	29,500,000
	<u>\$4,421,354,727</u>	<u>\$3,563,411,296</u>
Total Liabilities	<u>\$5,346,214,516</u>	<u>\$4,447,111,458</u>
GUARANTEED AND INDIRECT LIABILITIES		
Securities Guaranteed by the Government, as listed on Pages 3-9 to 3-12		
Self-supporting Debt	\$ 1,624,681,690	\$ 1,649,019,374
Debt Serviced in Whole or in Part from the Consolidated Fund	18,958,129	238,080,473
	<u>\$1,643,639,819</u>	<u>\$1,887,099,847</u>
LESS: Applicable Sinking Funds	<u>241,060,666</u>	<u>223,420,478</u>
	<u>\$1,402,579,153</u>	<u>\$1,663,679,369</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA
STATEMENT OF CHANGES IN FINANCIAL POSITION –
OPERATING FUND

For the Year Ended March 31, 1984
(with comparative figures for the year ended March 31, 1983)

	March 31, 1984	March 31, 1983
EXCESS OF EXPENDITURE OVER REVENUE	\$428,949,282	\$434,647,385
Prior Years' Adjustments		
Provincial Grant Payments to		
School Divisions	\$ 72,083,615	–
Provincially Collected Tax		
Revenue	<u>(40,467,716)</u>	31,615,899
Decrease in Reserves for Depreciation and Replacement	–	1,221,235
Cash Transfer on Disolution of The Manitoba School Capital Financing Authority (Note 1) . . .	(2,882,424)	–
Net Increase in Long Term Investments, Advances and Other Receivables in Respect of:		
Crown Corporations, Agencies, Boards and Commissions	\$149,283,703	\$367,454,279
Others	<u>5,757,225</u>	<u>5,355,854</u>
	<u>\$155,040,928</u>	<u>\$372,810,133</u>
Principal repayments on Serial Debentures transferred from The Manitoba School Capital Financing Authority (Note 1)	<u>(11,180,380)</u>	143,860,548
NET FINANCIAL REQUIREMENT	<u>\$601,543,305</u>	<u>\$808,678,753</u>
FINANCING WAS PROVIDED BY:		
Debt Transactions		
Proceeds of Loans	\$1,050,651,583	\$909,651,192
LESS: Retirement of Loans	<u>304,627,076</u>	<u>127,973,641</u>
	<u>\$ 746,024,507</u>	<u>\$781,677,551</u>
LESS: Net Contributions to Sinking Funds	<u>103,306,076</u>	<u>70,803,409</u>
NET PROCEEDS FROM BORROWING	<u>642,718,431</u>	<u>710,874,142</u>
FINANCING EXCEEDED REQUIREMENT	<u>\$ 41,175,126</u>	<u>\$ (97,804,611)</u>
WORKING CAPITAL (DEFICIENCY)		
BEGINNING OF YEAR	<u>(77,346,128)</u>	<u>20,458,483</u>
WORKING CAPITAL (DEFICIENCY) END OF YEAR .	<u>\$ (36,171,002)</u>	<u>\$ (77,346,128)</u>

NOTE 1: On April 1, 1983, by an Act of the Legislature, The Manitoba School Capital Financing Authority was dissolved and all of its assets represented by \$212,342,576 of investments in School Division and District Serial Debentures, \$2,882,424 in cash and its liabilities represented by \$215,225,000 of Debentures issued by the Authority and guaranteed by the Government were assumed by the Province. The cash balance and the principal repayments received on the investments are to be allocated to the Province of Manitoba Sinking Fund for the retirement of the liabilities assumed by the Province.

GOVERNMENT OF THE PROVINCE OF MANITOBA
SUMMARY OF REVENUE AND EXPENDITURE

For the Year Ended March 31, 1984
(with comparative figures for March 31, 1983)

	1982-1983	Actual	1983-1984		Net Increase (Decrease)	Actual	1983-1984		Variance
\$ 2,843,608,038 2,408,960,653	\$ 3,226,104,237 2,797,154,955	\$ 382,496,199 388,194,302	Expenditure .....	.....	\$ 3,226,104,237 2,797,154,955	\$ 3,326,739,600 2,747,819,400	\$ 100,635,363 49,335,555		
\$ 434,647,385	\$ 428,949,282	\$ (5,698,103)	Excess of Expenditure Over Revenue .....	.....	\$ 428,949,282	\$ 578,920,200	\$ (149,970,918)		
237,988,742	263,488,094	25,499,352	Less: Expenditure Related to Capital Assets .....	.....	263,488,094	281,224,800	(17,736,706)		
\$ 196,658,643	\$ 165,461,188	\$ (31,197,455)	Net Operating Deficit .....	.....	\$ 165,461,188	\$ 297,695,400	\$ (1132,234,212)		

NOTE 1: Adjustments to the Government's Asset and Liability Accounts which result from the operations of previous fiscal years and do not directly affect the Revenue and Expenditure of the fiscal year being reported, are disclosed on the statement entitled "Excess of Liabilities Over Recorded Assets". In 1983-84, this includes the cancellation of preferred shares of Manitoba Forestry Resources Ltd. (MFR), in the amount of \$51,270,793, which were held by the Government as long term investments.

These shares covered the initial capital deficit of MFR which resulted from costs incurred in excess of the actual value of the assets of Churchill Forest Industries (CFI) taken over by MFR in 1973. The deficit has been carried in the accounts of the Government in the form of preferred shares of MFR pending conclusion of legal proceedings related to CFI and an Allowance For Losses on Realization of these shares has been recorded since 1979. With legal action substantially concluded, the Government, by Order in Council No. 1296/83 dated November 30, 1983 authorized the write-off of \$51,270,793 of MFR's liability to the Government representing MFR's capital deficit. This adjustment has been reflected in the Government's accounts as a cancellation, in part, of the preferred shares of MFR.

NOTE 2: The "Estimated" Expenditure shown above consists only of the Main and Supplementary Estimates. This amount was increased during the fiscal year as follows:
Main and Supplementary Estimates (including general statutory appropriations) \$ 3,326,739,600
Special Warrants 104,253,505
Adjustment of estimated amount of statutory appropriations to actual expenditure (45,522,036)
Total Authorized Expenditure \$ 3,385,471,069

NOTE 3: The amounts shown for Expenditure Related to Capital Assets are the total amounts expended without any reduction for related revenues. Revenue for the fiscal years 1982-83 and 1983-84 includes Revenue Related to Capital Assets of \$21.1 million and \$19.0 million respectively.

GOVERNMENT OF THE PROVINCE OF MANITOBA
EXCESS OF LIABILITIES OVER RECORDED ASSETS

As at March 31, 1984

Balance March 31, 1983	\$ 1,546,707,928
Prior Years' Adjustments:	
Accounting adjustment regarding Grant Payments to School Divisions (Note 1)	\$ 72,083,615
Cancellation in part of preferred shares of Manitoba Forestry Resources Ltd. (Note 2)	51,270,793
Accounting adjustment to record taxes collected and held by Agents in March, 1983 (Note 3)	(40,467,716) 82,886,692
	<hr/>
Excess of Expenditure over Revenue for the fiscal year ended March 31, 1984	428,949,282
	<hr/>
DEDUCT:	
Decrease in Allowance For Losses on Realization of Assets	
March 31, 1983 Balance	\$ 134,955,156
March 31, 1984 Balance	131,600,976 3,354,180
Balance March 31, 1984	<hr/> <u>\$ 2,055,189,722</u>

NOTE 1: This adjustment results from the Government's decision to improve the accounting for payments to School Divisions so that school expenditures will be reflected in the Government's accounts in the fiscal year in which they are incurred. Consequently, payments made in April, 1983, totalling \$72,083,615 which cover services provided during the period January to March, 1983, have been transferred from the Department of Education appropriation to this account as a prior year adjustment. Offsetting this adjustment are payments made for the comparable period in 1984 which have now been recorded as a Public Schools Support expenditure for the 1983-84 fiscal year.

NOTE 2: The initial capital deficit of Manitoba Forestry Resources Ltd. (MFR) representing costs incurred in excess of the actual value of the assets of Churchill Forest Industries (CFI) taken over by MFR in 1973 has been carried in the accounts of the Government in the form of preferred shares of MFR pending conclusion of legal proceedings related to CFI. With legal action substantially concluded, the Government, by Order in Council No. 1296/83 dated November 30, 1983 authorized the write-off of \$51,270,793 of MFR's liability to the Government representing MFR's capital deficit. This adjustment has been reflected in the Government's accounts as a cancellation, in part, of the preferred shares of MFR which were formerly held by the Government as long term investments.

NOTE 3: An inconsistency in the accounting treatment for provincially collected tax revenue was adjusted in the 1983-84 fiscal year. Amounts received in April, 1984 with respect to collections by Agents in March, 1984 are now recorded as an account receivable at March 31, 1984 and have been included in revenue for the 1983-84 fiscal year. The adjustment of \$40,467,716 represents amounts received in April, 1983 with respect to collections by agents in March, 1983.

GOVERNMENT OF THE PROVINCE OF MANITOBA
SUMMARY STATEMENT OF DEBT TRANSACTIONS

For the Year Ended March 31, 1984
(with comparative figures for March 31, 1983)

	March 31, 1984	March 31, 1983
PROCEEDS OF LOANS:		
TO PROVIDE FOR:		
General Government Programs	\$ 506,746,500	\$ 463,609,672
The Manitoba Hydro-Electric Board	84,871,770	226,739,937
The Manitoba Telephone System	61,450,000	65,000,000
Manitoba Forestry Resources Ltd.	11,217,000	-
The Manitoba Housing and Renewal Corporation	42,393,404	-
Manitoba Mineral Resources Ltd.	5,600,000	-
Manitoba Beef Stabilization Fund	10,000,000	4,000,000
Manitoba Jobs Fund Programs	55,150,000	-
Insulation Loan Program	-	2,050,000
Canadian Co-op Implements Ltd.	-	475,000
Credit Union and Caisses Populaire Assistance	-	29,500,000
Emergency Interest Rate Relief Program	-	9,000,000
Venture Capital Program	1,000,000	-
Various Municipalities	137,813	1,098,565
Funding advances previously made to:		
— The Manitoba Agricultural Credit Corporation	74,671,000	1,055,459
— The Manitoba Housing and Renewal Corporation	7,606,596	12,281,689
— The Manitoba Water Services Board	-	2,260,870
Refunding Matured Provincial Securities Re:	\$ 860,844,083	\$ 817,071,192
— General Government Programs	70,252,500	71,280,000
— The Manitoba Hydro-Electric Board	116,005,000	50,800,000
— The Manitoba Telephone System	3,550,000	-
Debt Assumed by Province:	\$ 1,050,651,583	\$ 939,151,192
— Transferred from The Manitoba School Capital Financing Authority	215,225,000	-
TOTAL PROCEEDS OF LOANS	\$ 1,265,876,583	\$ 939,151,192
LESS: Debt Assumed by Province	215,225,000	-
Debentures issued under Financial Assistance Agreements	-	29,500,000
NET PROCEEDS OF LOANS	\$ 1,050,651,583	\$ 909,651,192
RETIREMENT OF LOANS:		
General Government Programs	\$ 64,405,450	\$ 80,207,779
The Manitoba Hydro-Electric Board	183,570,148	10,927,656
The Manitoba Telephone System	53,115,213	4,900,784
The Manitoba Agricultural Credit Corporation	-	10,742,455
Manitoba Data Services	1,248,500	570,300
Manitoba Development Corporation	-	5,033,830
The Manitoba Housing and Renewal Corporation	-	8,305,710
The Manitoba Water Services Board	-	6,173,980
The University of Manitoba	132,660	120,464
Various Municipalities	2,155,105	990,683
TOTAL RETIREMENT OF LOANS	\$ 304,627,076	\$ 127,973,641

NOTE 1: The above represent the financial requirements of the Government that were satisfied through the issuance of Bonds, Debentures and Other Long Term Debt. Interim financing, through utilization of the Government's line of credit, may have preceded certain of these issues, but is not included in the statement. This statement is also exclusive of any debt issued directly by any of the Government's Crown Corporations, Agencies, Boards and Commissions.

NOTE 2: The amounts shown as Total Proceeds of Loans were received from the following sources:

	March 31, 1984	March 31, 1983
Debentures	\$ 836,932,000	\$ 801,691,026
Debentures Payable to Receiver General for Canada	341,630,000	131,555,000
Treasury Bills and Notes	78,000,000	-
Loans from the Government of Canada	9,314,583	5,905,166
	\$ 1,265,876,583	\$ 939,151,192

GOVERNMENT OF THE PROVINCE OF MANITOBA
SUMMARY STATEMENT OF TRANSACTIONS IN LONG-TERM
INVESTMENTS, ADVANCES AND OTHER RECEIVABLES

For the Year Ended March 31, 1984
(with comparative figures for March 31, 1983)

	MARCH 31, 1984	March 31, 1983
CROWN CORPORATIONS, AGENCIES, BOARDS AND COMMISSIONS:		
INCREASES IN ADVANCES AND INVESTMENTS:		
The Manitoba Telephone System	\$ 65,000,000	\$ 65,000,000
The Manitoba Hydro-Electric Board	200,876,770	277,539,937
The Manitoba Water Services Board	3,200,000	2,000,000
The Manitoba Agricultural Credit Corporation	32,850,000	20,150,000
Manitoba Development Corporation	597,000	14,128,197
The Manitoba Housing and Renewal Corporation	56,418,225	12,356,969
Manitoba Forestry Resources Ltd.	149,262,337	16,920,809
Manitoba Mineral Resources Ltd.	7,017,000	—
The Manitoba Oil and Gas Corporation	5,000,000	—
The Manitoba Beef Stabilization Fund	6,000,000	4,000,000
The Manitoba Hog Producers' Marketing Board	4,481,694	—
Other Crown Corporations, Agencies, Boards and Commissions	3,750,000	3,883,000
	<u>\$534,453,026</u>	<u>\$415,978,912</u>
REPAYMENTS OF ADVANCES AND INVESTMENTS:		
The Manitoba Telephone System	\$ 53,115,213	\$ 4,900,783
The Manitoba Hydro-Electric Board	183,570,149	10,927,655
The Manitoba Water Services Board	1,034,972	2,679,452
The Manitoba Agricultural Credit Corporation	10,448,015	8,255,849
Manitoba Development Corporation	3,120,597	3,000,000
The Manitoba Housing and Renewal Corporation	370,115	334,804
Manitoba Forestry Resources Ltd.	123,258,882	—
Manitoba Mineral Resources Ltd.	2,800,000	—
The University of Manitoba	141,170	128,191
Other Crown Corporations, Agencies, Boards and Commissions	2,586,618	2,603,427
	<u>\$380,445,731</u>	<u>\$ 32,830,161</u>
LESS: Net Change in Sinking Funds Provided by Crown Corporations or Boards for Repayment of Debt Applicable to Advances	<u>\$154,007,295</u>	<u>\$383,148,751</u>
	<u>4,723,592</u>	<u>15,694,472</u>
NET INCREASE IN CROWN CORPORATIONS, AGENCIES, BOARDS AND COMMISSIONS	<u>\$149,283,703</u>	<u>\$367,454,279</u>

OTHERS:**INCREASES IN INVESTMENTS, ADVANCES AND OTHER RECEIVABLES:**

Insulation Loan Program	\$ 5,800,000	\$ 4,550,000
Municipal Corporations	137,813	1,098,563
Emergency Interest Rate Relief Program	3,360,590	2,405,471
Canadian Co-operative Implements Ltd.	2,975,000	—
Other Loans and Investments	474,867	118,002
	<u>\$ 12,748,270</u>	<u>\$ 8,172,036</u>

REPAYMENTS OF INVESTMENTS, ADVANCES AND OTHER RECEIVABLES:

Insulation Loan Program	\$ 4,538,639	\$ 1,311,820
Municipal Corporations	2,068,311	1,040,494
Emergency Interest Rate Relief Program	26,843	—
Other Loans and Investments	357,252	463,868
	<u>\$ 6,991,045</u>	<u>\$ 2,816,182</u>

NET INCREASE IN OTHERS \$ 5,757,225 \$ 5,355,854

Note: The above summary statement does not include the cancellation, in part, of the preferred shares of Manitoba Forestry Resources Ltd. in the amount of \$51,270,793. The cancellation of shares resulted from the write-off of the initial capital deficit of Manitoba Forestry Resources Ltd. in the accounts of the Government as authorized by Order in Council 1296/83.

SECTION 2

**SCHEDULES OF OPERATING FUND
ASSETS AND LIABILITIES
AS AT MARCH 31, 1984**

SECTION 2**TABLE OF CONTENTS****PAGE****SCHEDULES OF OPERATING FUND ASSETS AND LIABILITIES
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GOVERNMENT OF THE PROVINCE OF MANITOBA

TEMPORARY INVESTMENTS

As at March 31, 1984
(with comparative figures for March 31, 1983)

	March 31, 1984	March 31, 1983
TERM BANK DEPOSITS—AT COST		
Bank of America	\$ 5,967,330	\$ —
Bank of British Columbia	10,237,500	4,881,350
Bank of Montreal	62,987,500	29,304,440
Bank of Nova Scotia	74,324,988	42,147,100
Barclay's Bank of Canada	1,992,020	8,552,900
Canadian Commercial Bank	—	3,000,000
Canadian Imperial Bank of Commerce	64,831,395	54,500,000
Citibank Canada	9,554,750	—
National Bank of Canada	11,112,200	14,509,800
Royal Bank of Canada	68,800,108	78,073,672
Toronto Dominion Bank	63,295,000	65,668,496
Union Bank of Switzerland	—	58,040,270
	<u>\$373,102,791</u>	<u>\$358,678,028</u>
OTHER INVESTMENTS—AT COST		
British Columbia Railway Company Promissory Notes	\$ 2,928,450	\$ —
Export Development Corporation Promissory Notes	—	7,700,960
Government of Canada Treasury Bills	324,578,831	308,959,362
Province of Alberta Treasury Bills	—	19,578,850
Province of Alberta Treasury Branch Notes	—	4,889,350
Province of British Columbia Treasury Bills	7,807,760	9,766,300
Province of Manitoba Treasury Bills	68,331,150	11,724,760
Province of Ontario Treasury Bills	4,783,576	—
Province of Quebec Treasury Bills	—	28,497,448
Province of Saskatchewan Treasury Bills	8,298,040	—
Province of Saskatchewan Promissory Notes	4,881,100	19,853,200
Public Schools Finance Board Notes	4,900,000	3,100,000
Other	74,850	93,315
	<u>\$426,583,757</u>	<u>\$414,163,545</u>
	<u>\$799,686,548</u>	<u>\$772,841,573</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA
ADVANCES AND OTHER RECEIVABLES

As at March 31, 1984
 (with comparative figures for March 31, 1983)

CROWN CORPORATIONS, AGENCIES, BOARDS AND COMMISSIONS:	March 31, 1984	March 31, 1983
ADVANCES:		
Manitoba Telephone System	\$ 349,617,393	\$ 337,732,606
Manitoba Hydro—Electric Board	1,377,767,294	1,360,460,673
Manitoba Water Services Board	17,153,628	14,988,600
Manitoba Agricultural Credit Corporation	192,316,792	170,514,807
Manitoba Agricultural Credit Corporation re:		
The Fisheries Act	3,300,000	2,700,000
Manitoba Development Corporation	13,092,100	15,615,697
Manitoba Housing and Renewal Corporation	132,324,629	76,276,519
Manitoba Forestry Resources Ltd.	—	17,520,000
Manitoba Trading Corporation	500,000	500,000
Manitoba Text Book Bureau	4,000,000	2,000,000
Manitoba Vegetable Producers' Marketing Board	5,373	11,108
Manitoba Crop Insurance Corporation	2,900,000	2,900,000
Manitoba Data Services	9,744,770	10,678,544
Manitoba Mineral Resources Ltd.	—	2,583,000
Manitoba Beef Stabilization Fund	10,000,000	4,000,000
Manitoba Hog Producers' Marketing Board	4,481,694	—
The Liquor Control Commission	4,500,000	4,500,000
University of Manitoba	4,595,402	4,736,572
	<u>\$2,126,299,075</u>	<u>\$2,027,718,126</u>
LESS: Sinking Funds Provided for Repayment of Applicable Debt (Note 1)		
Manitoba Hydro-Electric Board	\$ 72,398,583	\$ 68,222,811
Manitoba Telephone System	12,270,194	12,125,078
Manitoba Housing and Renewal Corporation	3,995,938	3,593,234
	<u>\$ 88,664,715</u>	<u>\$ 83,941,123</u>
Net Advances After Deduction of Sinking Funds	\$2,037,634,360	\$1,943,777,003
CONDITIONAL GRANT PAYMENTS (NOTE 2):		
Communities Economic Development Fund	\$ 3,815,221	\$ 3,565,221
Saunders Aircraft Ltd.	49,933	49,933
	<u>\$ 3,865,154</u>	<u>\$ 3,615,154</u>
TOTAL CROWN CORPORATIONS, AGENCIES, BOARDS AND COMMISSIONS	<u>\$2,041,499,514</u>	<u>\$1,947,392,157</u>

GOVERNMENT OF CANADA AND OTHERS

CURRENT AMOUNTS:

EXPENDITURES RECOVERABLE FROM GOVERNMENT

OF CANADA:

Airport Operations and Maintenance	\$ 62,281	\$ 67,291
ARC Agreement	414,591	306
Beaver Nuisance Control Program	246	1,133
Bilingualism	5,116,782	4,989,237
Canada Assistance Plan	15,553,348	3,313,354
Canada Manpower Industrial Training Program	4,490,355	3,011,710
Canada Student Loan Service Fee	90,200	90,700
<i>Carried Forward</i>	<i>\$ 25,727,803</i>	<i>\$ 11,473,731</i>

	March 31, 1984	March 31, 1983
<i>Brought Forward</i>	\$ 25,727,803	\$ 11,473,731
Churchill Redevelopment Agreement	—	146,333
Citizens Inquiry	80,000	—
Citizenship and Language Instruction	439,807	409,022
Citizenship—Textbooks	35,267	23,427
Court Communicators	16,156	16,922
Crane River Schools	249,440	—
Crimes Compensation Program	104,720	103,520
Emergency Disaster	1,046,925	2,966,226
Energy Agreement	547,661	378,110
Energy Bus Agreement	3,229	38,530
Fairford River Bridge	—	284,026
Federal/Provincial Agriculture Manpower Agreement	18,827	24,836
Flood Damage Reduction	13,084	53,312
French Language Training	16,645	3,780
General Development Agreement	2,332,333	3,564,493
Gun Control	54,983	161,227
Hillridge School	29,498	—
Indian Children Tuition	226,662	1,776,797
Joint Emergency Planning	89,330	72,457
Legal Aid	1,787,179	1,528,133
Legal Translation	231,856	151,675
Manitoba Crop Insurance	1,120,550	2,416,571
Manitoba School For the Deaf	10,990	29,796
Migratory Waterfowl Program	190,598	226,967
National Energy Audit Program	80,723	130,911
Northern Flood	11,375	5,000
Northern Manitoba Mercury Agreement	58,539	73,555
Norway House Schools	—	654,469
Norway House Roads	—	36,455
Police Commission Project	—	1,700
Rabies Indemnity Program	200	—
Refunds for Services	23,953	36,977
Social Allowance Treaty Indians	956,690	906,639
Special ARDA	25,689	195,362
Transportation	4,452	9,800
Upgrading Ring Dykes	30,578	—
Urban Transit Assistance Program	168,840	126,287
Victim Witness Assistance Program	8,321	8,280
Vocational Rehabilitation of Disabled Persons	5,229,018	2,079,944
Wanipigow Schools	315,109	505,421
Ward Maintenance Treaty Indians	60,000	588,963
Water Development and Drought Proofing	126,181	72,776
Winnipeg Inner Core Area Agreement	71,265	912,719
Winter Roads	229,572	85,291
	<hr/> <u>\$ 41,774,048</u>	<hr/> <u>\$ 32,280,440</u>

OTHER:

Advances to Employees and Other re:		
Travelling and Other Expenses	\$ 572,488	\$ 520,570
City of Winnipeg Inner Core Area Agreement	71,265	693,719
Federal Sales Tax Claims	—	9,634
Revenue-Provincially Collected Taxes (Note 3)	46,507,502	—
Refunds Recoverable from Manitoba Public Insurance Corporation	11,118	—
Sundry Accounts Collectible	65,819	8,100
	<hr/> <u>\$ 47,228,192</u>	<hr/> <u>\$ 1,232,023</u>

	March 31, 1984	March 31, 1983
NOT CURRENT:		
MUNICIPAL CORPORATIONS:		

Advances under the Municipal Works Assistance Act	\$ 5,159,561	\$ 5,828,040
Advances to Municipalities re:		
Agricultural Service Centres Agreement	6,794,740	7,955,403
City of Brandon re: Special Agreement	762,792	817,379
Interest Free Loan — Local Government District of Churchill	300,000	300,000
Special Municipal Loan Program	509,092	555,861
	<hr/> <u>\$ 13,526,185</u>	<hr/> <u>\$ 15,456,683</u>

OTHER:

St. Boniface Sanatorium re:		
St. Amant Ward	\$ 2,007,633	\$ 2,275,637
Sherritt Gordon Mines Ltd. re:		
Fox Mine Agreement	1,025,239	1,114,487
Insulation Loan Program	14,053,466	12,792,105
Advances re: Work Activity Projects	245,000	235,000
Emergency Interest Rate Relief Program	5,739,218	2,405,471
Canadian Co-operative Implements Ltd.	2,975,000	—
Winnipeg Bible College	150,000	—
Venture Capital Program	314,866	—
	<hr/> <u>\$ 26,510,422</u>	<hr/> <u>\$ 18,822,700</u>

TOTAL GOVERNMENT OF CANADA AND OTHERS . . .	\$ 129,038,847	\$ 67,791,846
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TOTAL ADVANCES AND OTHER RECEIVABLES . . .	\$ 2,170,538,361	\$ 2,015,184,003
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NOTE 1: These Sinking Funds are provided by Crown Corporations, Agencies, Boards and Commissions for repayment of the debt issued to fund advances to these entities.

NOTE 2: These Grants have the following conditions attached to them:

- a) The Communities Economic Development Fund must use the funds provided for the purpose of operating a revolving fund for direct loans. If at any time the revolving fund should cease to operate, the residue of the revolving fund shall be paid over to the Government of Manitoba.
- b) Any money received from the sale of assets of Saunders Aircraft Ltd. shall be paid over to the Government.

NOTE 3: Represents amounts received in April 1984, with respect to Collections by Agents in March 1984. In accordance with the Government's accounting policy for provincially collected taxes these amounts are considered revenue of the 1983-84 fiscal year.

GOVERNMENT OF THE PROVINCE OF MANITOBA

LONG TERM INVESTMENTS

As at March 31, 1984
(with comparative figures for March 31, 1983)

SHARES AND DEBENTURES OF CROWN CORPORATIONS (NOTE 1)	March 31, 1984	March 31, 1983
Shares of Manitoba Development Corporation		
500,000 common shares	\$ 50,000,000	\$ 50,000,000
Shares of Manitoba Forestry Resources Ltd.		
20,000,000 common shares	20,000,000	20,000,000
149,022,936, 7% dividend non-cumulative, non-participating, non-voting, redeemable, preferred shares	149,022,936	60,031,392
9,000,000, 11% redeemable, retractable, non- voting, non-participating, cumulative preferred shares	9,000,000	-
Debentures of Manitoba Forestry Resources Ltd.	-	105,738,882
Shares of Manitoba Mineral Resources Ltd.,		
680,000 common shares	6,800,000	-
Shares of Manitoba Oil and Gas Corporation		
50,000 common shares	5,000,000	-
Shares of Leaf Rapids Town Properties Ltd.		
100 common shares	100	100
26,210, 8.15% dividend non-cumulative redeemable preferred shares	2,621,000	2,621,000
Debentures of Leaf Rapids Town Properties Ltd.	4,281,426	4,428,535
Shares of Channel Area Loggers Ltd.		
30,000 common shares	300,000	300,000
Shares of Moose Lake Loggers Ltd.		
30,000 common shares	300,000	300,000
Shares of A. E. MacKenzie Co. Ltd.		
1145 common shares	114,500	114,500
Shares of Venture Manitoba Tours Ltd.		
556,000 common shares	1	-
Shares of Manitoba ARC Authority Inc.		
1 common share	1	1
Shares of North Portage Development Corporation		
1 common share	1	-
	<hr/>	<hr/>
OTHER INVESTMENTS:		
Shares of Northland Bank		
42,950 common shares	536,875	536,875
Shares of Tantalum Mining Corporation of Canada Limited —		
250,000 common shares and 5% Income (Cesium)		
Debentures of Tantalum Mining Corporation of Canada Limited — 25% ownership in \$2,000,000 par value debenture	3,261,825	3,261,825
	<hr/>	<hr/>
	<hr/>	<hr/>
NOTE 1: Only the fixed interest debentures of Leaf Rapids Town Properties Ltd., in the amount of \$2,782,849, require an annual interest payment to the Government. The remainder of Investments are income debentures and shares.		
Investments have been funded mainly through borrowings of the Government. Interest on this debt is paid from the Government's appropriations and is reduced by interest received on the fixed interest debentures referred to above.		

GOVERNMENT OF THE PROVINCE OF MANITOBA
ALLOWANCE FOR LOSSES ON REALIZATION OF ASSETS

As at March 31, 1984
(with comparative figures for March 31, 1983)

	Amount at March 31, 1984	Allowance March 31, 1984	March 31, 1983	Valuation Date
ADVANCES TO CROWN CORPORATIONS, BOARDS, COMMISSIONS AND AGENCIES:				
Manitoba Telephone System	\$ 349,617,393	\$ -	\$ -	March 31, 1984
Manitoba Hydro-Electric Board	1,377,767,294	- -	- -	March 31, 1984
Manitoba Water Services Board	17,153,628	3,468,556	3,795,918	March 31, 1984
Manitoba Agricultural Credit Corporation	192,316,792	- -	- -	March 31, 1984
Manitoba Agricultural Credit Corporation re: The Fisheries Act	3,300,000	- -	- -	March 31, 1984
Manitoba Development Corporation	13,092,100	7,938,001	4,414,477	March 31, 1984
Manitoba Housing and Renewal Corporation	132,324,629	- -	- -	March 31, 1984
Manitoba Forestry Resources Ltd.	- -	- -	17,520,000	Sept. 30, 1983
Manitoba Trading Corporation	500,000	- -	- -	March 31, 1984
Manitoba Text Book Bureau	4,000,000	- -	- -	March 31, 1984
Manitoba Vegetable Producers' Marketing Board	5,373	- -	- -	June 30, 1983
Manitoba Crop Insurance Corporation	2,900,000	- -	- -	March 31, 1984
Manitoba Data Services	9,744,770	- -	370,443	March 31, 1984
Manitoba Beef Stabilization Fund	10,000,000	8,204,103	3,559,527	March 31, 1984
Manitoba Hog Producers' Marketing Board (Note 2)	4,481,694	4,481,694	- -	Dec. 31, 1983
The Liquor Control Commission	4,500,000	- -	- -	March 31, 1984
University of Manitoba	4,595,402	- -	- -	March 31, 1984
	<u>\$ 2,126,299,075</u>	<u>\$ 24,092,354</u>	<u>\$ 29,660,365</u>	
SHARES AND DEBENTURES OF CROWN CORPORATIONS:				
Manitoba Development Corporation				
—Common Shares	\$ 50,000,000	\$ 26,039,004	\$ 15,781,977	March 31, 1984
Manitoba Forestry Resources Ltd.				
—Common Shares	20,000,000	20,000,000	20,000,000	Sept. 30, 1983
—Preferred Shares	158,022,936	60,394,835	60,031,392	Sept. 30, 1983
—Debentures	- -	- -	9,366,922	Sept. 30, 1983
Manitoba Mineral Resources Ltd.				
—Common Shares	6,800,000	960,283	- -	Dec. 31, 1983
Manitoba Oil and Gas Corporation				
—Common Shares	5,000,000	- -	- -	(Note 3)
Leaf Rapids Town Properties Ltd.				
—Common Shares	100	- -	- -	March 31, 1984
—Preferred Shares	2,621,000	- -	- -	March 31, 1984
—Debentures	4,281,426	- -	- -	March 31, 1984
Channel Area Loggers Ltd.				
—Common Shares	300,000	- -	- -	March 31, 1984
Moose Lake Loggers Ltd.				
—Common Shares	300,000	- -	- -	March 31, 1984
A.E. McKenzie Co. Ltd.				
—Common Shares	114,500	114,500	114,500	Oct. 31, 1983
Venture Manitoba Tours Ltd.				
—Common Shares	1	- -	- -	March 31, 1984
Manitoba Arc Authority Inc.				
—Common Shares	1	- -	- -	March 31, 1984
North Portage Development Corporation				
—Common Shares	1	- -	- -	March 31, 1984
	<u>\$ 247,439,965</u>	<u>\$ 107,508,622</u>	<u>\$ 105,294,791</u>	
	<u>\$ 2,373,739,040</u>	<u>\$ 131,600,976</u>	<u>\$ 134,955,156</u>	

NOTE 1: Advances made to the Manitoba Development Corporation were for the specific purpose of providing funds to the following Corporations:

A.E. McKenzie Co. Ltd.	\$12,000,000
Tantalum Mining Corporation of Canada Limited	592,000
Destination Manitoba	500,000
Winnipeg Racing Ltd.	100
	<u>\$13,092,100</u>

It should be noted that at October 31, 1983 A.E. McKenzie Co. Ltd. had an accumulated deficit of \$8,052,501 and has been provided for as follows:

Manitoba Development Corporation—Advances	\$ 7,938,001
A.E. McKenzie Co. Ltd.—Common Shares	114,500
	<u>\$ 8,052,501</u>

NOTE 2: Advances made to the Manitoba Hog Producers' Marketing Board were for the purpose of providing funds to The Manitoba Hog Income Stabilization Plan.

It should be noted that at December 31, 1983, The Manitoba Hog Income Stabilization Plan had an accumulated deficit of \$4,633,349 which was \$151,655 greater than the \$4,481,694 allowance which was provided. The difference could not be included in the allowance because the advances have been fully utilized in this respect.

NOTE 3: Manitoba Oil and Gas Corporation commenced operations January 1, 1984 and has a December 31, 1984 year end.

GOVERNMENT OF THE PROVINCE OF MANITOBA

STATEMENT OF SERIAL DEBENTURES OF SCHOOL DIVISIONS AND DISTRICTS,
TRANSFERRED FROM THE MANITOBA SCHOOL CAPITAL FINANCING AUTHORITY

As at March 31, 1984
(with comparative figures for March 31, 1983)

Interest	March 31, 1984	March 31, 1983
Rate %		
5.75	\$ 4,442,069	-
7.00	4,601,066	-
7.50	5,458,280	-
7.75	11,368,555	-
8.00	10,998,326	-
8.25	14,917,130	-
8.50	6,976,948	-
9.00	6,349,355	-
9.25	47,077,789	-
9.50	9,327,313	-
9.75	16,040,886	-
10.25	7,095,108	-
10.50	7,225,774	-
10.75	41,469,447	-
13.00	7,814,150	-
	\$201,162,196	-

NOTE 1: SERIAL DEBENTURES TRANSFERRED FROM THE MANITOBA SCHOOL CAPITAL FINANCING AUTHORITY

The School Capital Financing Authority Act was repealed effective April 1, 1983 at which date all investments and money held by the Authority, as well as debt payable by the Authority, were assumed by the Government. The investments transferred to the Government consist of serial debentures issued by school divisions and districts for which the Government is primarily responsible for repayment. Accordingly, an annual appropriation is made in the Consolidated Fund to cover the principal and interest costs of these debentures.

The cash drawn from this appropriation for the required annual principal repayments is transferred to the Province's sinking fund where it will be used for repayment of the debt assumed from the Authority. A similar treatment would be accorded any proceeds from the sale of the school debentures.

GOVERNMENT OF THE PROVINCE OF MANITOBA
EXCESS OF LIABILITIES OVER RECORDED ASSETS

As at March 31, 1984

Balance March 31, 1983	\$ 1,546,707,928
Prior Years' Adjustments:	
Accounting adjustment regarding Grant Payments to School Divisions (Note 1)	\$ 72,083,615
Cancellation in part of preferred shares of Manitoba Forestry Resources Ltd. (Note 2)	51,270,793
Accounting adjustment to record taxes collected and held by Agents in March 1983 (Note 3)	(40,467,716)
	82,886,692
	<u>\$ 1,629,594,620</u>
Excess of Expenditure over Revenue for the fiscal year ended March 31, 1984	428,949,282
	<u>\$ 2,058,543,902</u>
DEDUCT:	
Decrease in Allowance For Losses on Realization of Assets	
March 31, 1983 Balance	\$ 134,955,156
March 31, 1984 Balance	<u>131,600,976</u>
	3,354,180
Balance March 31, 1984	<u>\$ 2,055,189,722</u>

NOTE 1: This adjustment results from the Government's decision to improve the accounting for payments to School Divisions so that school expenditures will be reflected in the Government's accounts in the fiscal year in which they are incurred. Consequently, payments made in April, 1983, totalling \$72,083,615 which cover services provided during the period January to March, 1983, have been transferred from the Department of Education appropriation to this account as a prior year adjustment. Offsetting this adjustment are payments made for the comparable period in 1984 which have now been recorded as a Public Schools Support expenditure for the 1983-84 fiscal year.

NOTE 2: The initial capital deficit of Manitoba Forestry Resources Ltd. (MFR) representing costs incurred in excess of the actual value of the assets of Churchill Forest Industries (CFI) taken over by MFR in 1973 has been carried in the accounts of the Government in the form of preferred shares of MFR pending conclusion of legal proceedings related to CFI. With legal action substantially concluded, the Government, by Order in Council No. 1296/83 dated November 30, 1983 authorized the write-off of \$51,270,793 of MFR's liability to the Government representing MFR's capital deficit. This adjustment has been reflected in the Government's accounts as a cancellation, in part, of the preferred shares of MFR which were formerly held by the Government as long term investments.

NOTE 3: An inconsistency in the accounting treatment for provincially collected tax revenue was adjusted in the 1983-84 fiscal year. Amounts received in April, 1984 with respect to collections by Agents in March, 1984 are now recorded as an account receivable at March 31, 1984 and have been included in revenue for the 1983-84 fiscal year. The adjustment of \$40,467,716 represents amounts received in April, 1983 with respect to collections by agents in March, 1983.

GOVERNMENT OF THE PROVINCE OF MANITOBA**AMOUNT OWING TO THE TRUST FUND**

As at March 31, 1984
(with comparative figures for March 31, 1983)

	March 31, 1984	March 31, 1983
Amount Advanced From Trust Fund (Note 1)	<u>\$469,682,116</u>	<u>\$497,498,324</u>

NOTE 1: Primarily surplus cash of Crown Corporations, Agencies, Boards and Commissions on deposit with the Minister of Finance for investment, but not specifically invested. The Government's policy with respect to money management requires that all short-term investments be made in the Operating Fund regardless of the source of the money. At any time the aggregate amount and average term of short-term investments may or may not equal the aggregate amount and average term of the trust funds on deposit with the Government. At March 31, 1983, the amount of Temporary Investments exceeded the amount advanced from the Trust Fund by \$330,004,432.

GOVERNMENT OF THE PROVINCE OF MANITOBA
BANK OVERDRAFT AND PROMISSORY NOTES

As at March 31, 1984
(with comparative figures for March 31, 1983)

	March 31, 1984	March 31, 1983
Overdraft in Government Bank Accounts (Note 1)	\$18,123,916	\$21,882,383
Outstanding Cheques (Net of Outstanding Deposits and Other Adjustments) (Note 2)	<u>62,348,987</u>	<u>(7,291,375)</u>
Overdraft as per Records	<u>\$80,472,903</u>	<u>\$14,591,008</u>
Sale of Short Term Promissory Notes (Note 1)	<u>—</u>	<u>3,982,800</u>
	<u><u>\$80,472,903</u></u>	<u><u>\$18,573,808</u></u>

NOTE 1: Order-in-Council 1138/82 authorizes the Minister of Finance to borrow money by the sale of promissory notes or by bank line of credit up to an aggregate amount not exceeding \$350,000,000 at any one time.

NOTE 2: Cheques issued subsequent to March 31, 1984 in settlement of accounts payable for goods received and services rendered prior to that date are presented as accounts payable rather than outstanding cheques.

GOVERNMENT OF THE PROVINCE OF MANITOBA
ACCOUNTS PAYABLE, ACCRUED CHARGES AND
FUNDS SUBJECT TO CALL

As at March 31, 1984
(with comparative figures for March 31, 1983)

	March 31, 1984	March 31, 1983
ACCOUNTS PAYABLE:		
Cheques issued subsequent to March 31, in settlement of accounts payable for goods received and services rendered prior to that date	\$122,911,330	\$ 90,483,100
Manitoba Savings Bonds Matured but Not Presented for Payment	150,400	306,200
Premiums due on Manitoba Savings Bonds	276	276
Debenture Coupons Due but not Presented	304,710	167,276
Provision for interest on Debentures due 1st April following fiscal year end	-	343,861
Foreign Exchange Account — U.S. Dollars	93,092	71,917
Sundry	21,558	44,267
	<u>\$123,481,366</u>	<u>\$ 91,416,897</u>
ACCRUED CHARGES:		
Interest Accrued on Provincial Debentures, Savings Bonds and Treasury Bills, less amounts thereof Payable by Utilities	<u>\$ 96,806,537</u>	<u>\$ 58,795,056</u>
FUNDS SUBJECT TO CALL:		
Government of Canada—Advances re:		
Shared-cost programs not yet claimed, viz:		
Airstrips Operation and Maintenance Agreement	\$ —	\$ 16,000
Fur Trapper Services	94,437	45,504
Hillridge School	156,067	156,067
Winnipeg Inner Core Area	33,556	—
	<u>\$ 284,060</u>	<u>\$ 217,571</u>
Amounts due to Provincial Sinking Fund re:		
Uninvested cash (Note 1)	<u>\$154,132,807</u>	<u>\$217,198,506</u>
	<u>\$374,704,770</u>	<u>\$367,628,030</u>

NOTE 1: This amount represents uninvested Sinking Fund cash that is on deposit in the Government Bank Accounts and is thereby an amount that is owing to the Sinking Fund. For further information, please refer to the schedule of Sinking Funds Provided.

GOVERNMENT OF THE PROVINCE OF MANITOBA
BONDS, DEBENTURES AND OTHER LONG TERM DEBT

As at March 31, 1984
(with comparative figures for March 31, 1983)

	March 31, 1984	March 31, 1983
PROVINCE OF MANITOBA		
Debentures	\$3,229,840,055	\$2,693,026,205
Savings Bonds	3,883,600	4,038,100
Debentures — Receiver General for Canada	1,453,812,281	1,113,775,655
Treasury Bills and Notes	130,000,000	52,065,000
Loans From Government of Canada	148,775,119	142,156,588
	<hr/> <u>\$4,966,311,055</u>	<hr/> <u>\$4,005,061,548</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

SINKING FUNDS PROVIDED

As at March 31, 1984

(with comparative figures for March 31, 1983)

	March 31, 1984			March 31, 1983		
	Cash	Investment	Total	Cash	Investment	Total
Provided from Provincial Contributions	\$107,272,707	\$319,518,906	\$426,791,613	\$139,049,847	\$189,159,282	\$328,209,129
Crown Corporation Sinking Funds Relevant to Debt Incurred by the Province (Note 2):						
Manitoba Hydro-Electric Board	37,677,992	34,720,591	72,398,583	68,222,811	—	68,222,811
Manitoba Telephone System	7,837,091	4,433,103	12,270,194	7,198,658	4,926,420	12,125,078
Manitoba Housing and Renewal Corporation ..	1,345,017	2,650,921	3,995,938	2,727,190	866,044	3,593,234
	<u>\$154,132,807</u>	<u>\$361,323,521</u>	<u>\$515,456,328</u>	<u>\$217,198,506</u>	<u>\$194,951,746</u>	<u>\$412,150,252</u>
	<u><u><u></u></u></u>	<u><u><u></u></u></u>	<u><u><u></u></u></u>	<u><u><u></u></u></u>	<u><u><u></u></u></u>	<u><u><u></u></u></u>

NOTE 1: In addition to the Sinking Funds shown above, Crown Corporations have accumulated further Sinking Funds pertaining to their own direct debt. These Sinking Funds are held by the Minister of Finance and are shown in the Trust Fund and have been allocated between debt guaranteed by the Province of Manitoba and debt not so guaranteed in proportions as follows:

	March 31, 1984			March 31, 1983		
	Guaranteed Debt	Non-Guaranteed Debt	Guaranteed Debt		Non-Guaranteed Debt	
Manitoba Hydro-Electric Board	\$192,940,855	\$ —	\$172,193,911	\$ —	35,631,574	\$ —
Manitoba Telephone System	34,474,814	—	—	—	1,147,326	—
Manitoba Water Services Board	1,252,989	—	—	—	—	3,516,406
Manitoba Housing and Renewal Corporation ..	—	4,189,310	—	—	—	—
University of Manitoba	12,392,007	—	14,447,667	—	—	—
	<u>\$241,060,665</u>	<u>\$4,189,310</u>	<u>\$223,420,478</u>		<u>\$3,516,406</u>	
	<u><u><u></u></u></u>	<u><u><u></u></u></u>	<u><u><u></u></u></u>		<u><u><u></u></u></u>	

NOTE 2: These Sinking Funds have been provided for repayment of the debt used to fund advances to these entities and are therefore deducted from both the advance amounts and the applicable debt.

GOVERNMENT OF THE PROVINCE OF MANITOBA

DEBENTURES ISSUED UNDER FINANCIAL ASSISTANCE AGREEMENTS

As at March 31, 1984
(with comparative figures for March 31, 1983)

	March 31, 1984	March 31, 1983
DEBENTURES ISSUED UNDER AGREEMENTS WITH:		
Credit Union Stabilization Fund	\$25,000,000	\$25,000,000
Les Fonds de Securite des Caisses Populaires	4,500,000	4,500,000
	<hr/>	<hr/>
	\$29,500,000	\$29,500,000

NOTE: Bonds, Debentures and Other Securities include debentures in the amount of \$29.5 million which were issued under agreements with the Credit Union Stabilization Fund and Les Fonds de Securite des Caisses Populaires. Under these agreements the Credit Union Stabilization Fund and Les Fonds de Securite des Caisses Populaires received advances of \$25.0 million and \$4.5 million respectively in the form of provincial debentures which are required to be cancelled at maturity in settlement of the advances. The debentures remain in the custody of the Province. The purpose of these transactions was to provide financial assistance to the aforementioned entities during the five year period July 7, 1982 to July 7, 1987. The assistance provided to these entities is consistent with the interest provision of 14½% stated for the debentures. The annual assistance is charged to an appropriation voted for this purpose in the Department of Co-operative Development.

GOVERNMENT OF THE PROVINCE OF MANITOBA
OTHER LONG-TERM FINANCIAL ARRANGEMENTS

As at March 31, 1984

1. HOSPITALS AND PERSONAL CARE HOMES

Hospitals and personal care homes have obtained financing for capital construction by issuing debentures, or arranging for mortgages or long-term bank loans. The Hospital Capital Financing Authority, which was established in 1972, approves the issue of all securities and assists in obtaining an orderly market for the sale of the securities to finance these capital expenditures. Although this indebtedness is not guaranteed by the Government, funds required for payment of the principal and interest related to the approved capital debt incurred for the construction and acquisition of facilities for the provision of insured services are included in the expenditure of the Manitoba Health Services Commission. The main source of Commission funds is from the Consolidated Fund of the Province of Manitoba.

As at March 31, 1984 the approved outstanding net capital debt of hospitals and personal care homes was \$227,472,000 in Canadian dollars and \$11,950,000 in United States dollars. This includes \$14,854,000 National Housing Act mortgages which are subsidized by the Canada Mortgage and Housing Corporation.

In addition to the above net outstanding debt, lines of credit up to \$99,435,000 have been approved to finance projects currently in process. On completion of these projects, the borrowings will be converted to long-term debt.

2. PUBLIC SCHOOLS

School Divisions have obtained long term financing for capital construction projects by issuing debentures. Although these debentures are not guaranteed by the Government, funds required for payment of the principal and interest related to the capital debt incurred for the construction and acquisition of facilities approved by the Public Schools Finance Board are mainly provided from the Consolidated Fund of the Province of Manitoba.

As at December 31, 1983, the outstanding long term debt of School Divisions, after deduction of accumulated sinking funds amounted to \$220,587,407 of which \$219,702,037 represented debt issued with Public Schools Finance Board approval and for which funds for debt servicing is provided from the Consolidated Fund, and \$217,774,597 was held in investment accounts managed by the Minister of Finance.

3. MANITOBA HOUSING AND RENEWAL CORPORATION

The debt owing to the Canada Mortgage and Housing Corporation by the Manitoba Housing and Renewal Corporation is \$236,740,734. Although this indebtedness is not guaranteed by the Government, under the terms of the subsidy arrangements with Canada, payments are required from appropriations on account of partial servicing of this indebtedness.

4. MANITOBA WATER SERVICES BOARD

The debt owing to the Canada Mortgage and Housing Corporation by the Manitoba Water Services Board is \$2,735,348. Although this indebtedness is not guaranteed by the Government, under the terms of the subsidy arrangements with Canada, payments are required from appropriations on account of partial servicing of this indebtedness.

5. CIVIL SERVICE SUPERANNUATION FUND AND TEACHERS' RETIREMENT ALLOWANCES FUND

The Government of Manitoba has a legislative requirement to pay, on a matching basis, one-half of the annual pension payments made through the Civil Service Superannuation Fund (with the exception of the share payable by Government Agencies for their employees) and the Teachers' Retirement Allowances Fund. The Government's contribution is therefore made on the basis of actual pension payments made by these Funds to retired employees. The amounts held in the Funds represent only the employees' obligation towards the total pension liability. The reserve accounts at December 31, 1983 were as follows:

	Reserves
Civil Service Superannuation Fund	\$443,156,681
Teachers' Retirement Allowances Fund	315,348,450
Total	<u>\$758,505,131</u>

6. THE CRIMINAL INJURIES COMPENSATION BOARD PENSIONS

In accordance with the Criminal Injuries Compensation Act, the Criminal Injuries Compensation Board awards pensions to victims of criminal acts. The pensions are paid from funds provided by the Province of Manitoba from the Consolidated Fund. The unfunded present value of the pensions awarded as at March 31, 1984 was determined by the Board to amount to \$5,474,712 (1983—\$4,111,000).

7. FORWARD FOREIGN EXCHANGE CONTRACTS

The Province periodically enters into forward foreign exchange contracts with various banks for the purpose of purchasing or selling foreign currencies in its debt servicing program. At March 31, 1984 contracts covering 125,000,000 Deutsche Marks at an average conversion rate of U.S. \$0.36944 and U.S. \$2,031,650 at an average conversion rate of Can. \$1.2754 had been entered into for settlement in the 1984-85 fiscal year.

SECTION 3

DIRECT AND GUARANTEED DEBT STATEMENTS

SECTION 3

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GOVERNMENT OF THE PROVINCE OF MANITOBA
BONDS, DEBENTURES AND OTHER LONG TERM DEBT OUTSTANDING

As at March 31, 1984

Series	Date of Maturity	Call Date	Year of Issue	Interest Rate (%)	Amount Outstanding as at March 31, 1984	References
Debenture Loans						
(A) Payable in Canadian Dollars:						
10A	Apr. 30, 1984-85 (1980)		1975	9.25	\$ 6,000,000	
10Z	Mar. 31, 1985-99		1979	10.125	4,687,960	
AD	May 15, 1986		1983	10.35	100,000,000	
CU	July 7, 1987		1982	14.875	29,500,000	
11M	Oct. 13, 1987		1982	13.25	150,000,000	(1)
11G	Mar. 25, 1988		1982	15.75	75,000,000	
10V	Dec. 1, 1988		1978	9.75	75,000,000	
11D	Mar. 31, 1991		1981	13.75	110,000,000	
11J	Mar. 31, 1992		1982	15.25	40,000,000	(2)
11R	Mar. 15, 1993		1983	11.75	275,000,000	(1)
9R	Oct. 1, 1993 (1989)		1973	8.75	31,000,000	
9G	Jan. 1, 1996 (1993)		1966	5.75	10,000,000	
10T	May 15, 1998 (1993)		1978	9.75	16,700,000	
11A	Aug. 1, 1999 (1996)		1979	10.25	20,000,000	
9X	Dec. 5, 1999 (1989)		1974	10.00	20,000,000	
					\$ 962,887,960	
(B) Payable in U.S. Dollars:						
10B	Apr. 30, 1984-85 (1980)		1975	9.25	\$ 6,110,400 (a)	
7M	Nov. 15, 1984 (1974)		1959	5.25	19,016,198 (c)	
10X	May 1, 1986-89 (1984)		1979	9.625	57,097,674 (b)	
10W	Mar. 15, 1989		1979	9.50	89,450,600 (d)	
11L	Sept. 29, 1989		1982	13.75	122,741,073 (j)	
11N	Nov. 15, 1989		1982	11.75	153,407,000 (k)	
AA	June 15, 1990		1983	10.50	123,081,000 (j)	
11E	July 1, 1991		1981	14.75	179,861,085 (h)	
9J	Nov. 1, 1993 (1983)		1968	6.875	53,613,647 (b)	
9K	Apr. 1, 1994 (1984)		1969	7.875	37,692,104 (e)	
9U	May 1, 1994		1974	8.375	23,445,900 (f)	
9M	Nov. 15, 1994 (1984)		1969	8.875	53,734,680 (b)	
9Z	Apr. 1, 1995		1975	8.375-9.00	30,049,500 (g)	
10D	Nov. 15, 1995		1975	8.875-9.625	20,137,500 (c)	
11H	Mar. 15, 1997 (1994)		1982	14.75	242,600,800 (i) 1,212,039,161	
(C) Payable in Swiss Francs:						
10G	Mar. 15, 1985-88		1976	7.375	\$ 25,025,050 (p)	
AC	Nov. 1, 1988 (1986)		1983	5.625	116,700,000 (n)	
11F	Feb. 22, 1992 (1988)		1982	7.00	63,760,000 (m)	
10L	May 12, 1992 (1983)		1977	5.50	29,901,600 (q)	
11P	Nov. 4, 1992 (1987)		1982	5.625	56,127,800 (m)	
11Q	Mar. 1, 1993 (1988)		1983	5.25	60,180,000 (m)	
10R	May 18, 1993 (1984)		1978	4.00	50,854,410 (r)	
AB	Nov. 1, 1993 (1988)		1983	5.50	58,350,000 (m) 460,898,860	
(D) Payable in European Units of Account:						
9L	June 17, 1984-89 (1980)		1969	7.00	\$ 6,480,000 (s)	
10E	Dec. 8, 1985 (1980)		1975	9.25	33,418,494 (t) 39,898,494	(6)
(E) Payable in Japanese Yen:						
10J	Feb. 28, 1985-87 (1983)		1977	8.60	\$ 35,520,000 (u)	
10Q	Jan. 30, 1985-90 (1984)		1978	6.70	61,899,525 (v)	
11V	Apr. 26, 1988-93 (1988)		1983	8.70	51,540,000 (w)	
11K	July 30, 1988-92 (1988)		1982	8.60	75,317,505 (x)	
11U	June 24, 1989-93 (1989)		1983	8.10	76,920,000 (x)	
AE	Mar. 18, 1990-94 (1990)		1984	7.50	84,975,000 (x) 386,172,030	

Carried Forward \$3,061,896,505

Series	Date of Maturity	Call Date	Year of Issue	Interest Rate (%)	Amount Outstanding as at March 31, 1984	References
					\$ 3,061,896,505	
					Brought Forward	
(F) Payable in Deutsche Marks:						
10N	July 1, 1984		1977	6.50	\$ 67,577,550	(y)
11T	May 1, 1993		1983	7.375	100,366,000	(z) 167,943,550
					Total Debentures	\$3,229,840,055
Savings Bonds (Payable in Canadian Dollars):						
9S	June 1, 1986		1976	9.50	\$ 998,400	
10S	June 1, 1987		1977	8.25	1,179,000	
11S	June 1, 1988		1978	8.75	1,083,500	
12S	July 1, 1989		1979	9.50	622,700	3,883,600
Debentures Payable to Receiver General for Canada (Payable in Canadian Dollars):						
CPP	Various 1986-2004		1966-84	5.29-17.51	\$ 1,433,421,000	(7)
GC	Various 1984-1999		1973-79	6.51-10.75	11,013,085	
MW	Various 1984-1998		1965-69	5.25-5.625	5,159,561	
TP	April 1, 1984-1998		1975-78	6.7654-9.9448	4,218,635	1,453,812,281
Treasury Bills (Payable in Canadian Dollars):						
3	Various 1984		1984	Nil	\$ 130,000,000	130,000,000
Loans from the Government of Canada Under Special Agreements (Payable in Canadian Dollars):						
Hydro Transmission Line Agreement					\$ 141,068,937	
Agricultural Service Centres Agreement					6,943,390	
Brandon Special Area Agreement					762,792	148,775,119
Total Bonds, Debentures and Other Long Term Debt						\$4,966,311,055

Notes:**The Canadian Dollar Equivalent at time of issue of:**

(a)	6,000,000 U.S. Dollars	(n)	200,000,000 Swiss Francs
(b)	50,000,000 U.S. Dollars	(p)	64,000,000 Swiss Francs
(c)	20,000,000 U.S. Dollars	(q)	72,000,000 Swiss Francs
(d)	75,000,000 U.S. Dollars	(r)	90,000,000 Swiss Francs
(e)	35,000,000 U.S. Dollars	(s)	6,000,000 European Units of Account
(f)	24,000,000 U.S. Dollars	(t)	26,415,000 European Units of Account
(g)	30,000,000 U.S. Dollars	(u)	9.6 Billion Japanese Yen
(h)	150,000,000 U.S. Dollars	(v)	13.5 Billion Japanese Yen
(i)	200,000,000 U.S. Dollars	(w)	10 Billion Japanese Yen
(j)	100,000,000 U.S. Dollars	(x)	15 Billion Japanese Yen
(k)	125,000,000 U.S. Dollars	(y)	150,000,000 Deutsche Marks
(m)	100,000,000 Swiss Francs	(z)	200,000,000 Deutsche Marks

References:

1. The Province may issue additional debentures under authority of the Lieutenant-Governor-in-Council.
2. Redeemable at the option of the holder on March 31, 1987.
3. \$15,000,000 called for redemption on August 1, 1984 by registered holders.
4. Redeemable at the option of the holder on May 1, 1986.
5. Redeemable at the option of the holder on April 1, 1985.
6. Redeemable at the option of the holder on or after June 17, 1984.
7. Held by and callable at par at the option of the Minister of Finance of Canada on 6 months notice.
8. 91-day Treasury Bills issued to the public in the amount of \$10,000,000 weekly.
9. The Province has entered into a currency exchange agreement for the conversion of 12 billion of this Japanese Yen liability to \$52.5 million U.S. Dollars, thus changing the Province's foreign exchange risk on that portion of this issue from Japanese Yen to U.S. Dollars through maturity.
10. The Province has entered into a currency exchange agreement for the conversion of this Japanese Yen liability to \$59.6 million U.S. Dollars, thus changing the Province's foreign exchange risk of this issue from Japanese Yen to U.S. Dollars through maturity.

GOVERNMENT OF THE PROVINCE OF MANITOBA
STATEMENT OF VALUATION AND PURPOSE OF BONDS, DEBENTURES
AND OTHER LONG TERM DEBT OUTSTANDING

As at March 31, 1984
(in thousands)

Valuation of Debt	Par Value	Canadian Dollar Equivalent at Date of Issue	Exchange Rate as at March 31, 1984	Canadian Dollar Valuation	Foreign Exchange Fluctuation
Direct Debt Payable in:					
Canadian Dollars	2,699,359	\$ 2,699,359	\$ 1.00	\$ 2,699,359	\$ -
U.S. Dollars	1,035,000	1,212,039	1.2765	1,321,178	109,139
Swiss Francs	826,000	460,899	0.5933	490,066	29,167
European Units of Account	32,415	39,898	1.5117	49,002	9,104
Japanese Yen (Note 1)	78,100,000	386,172	0.005549	433,377	47,205
Deutsche Marks	350,000	167,944	0.4921	172,235	4,291
Total Direct Debt		\$ 4,966,311		\$ 5,165,217	\$ 198,906
Guaranteed Debt Payable in:					
Canadian Dollars	640,421	\$ 640,421	\$ 1.00	\$ 640,421	\$ -
U.S. Dollars	926,000	930,904	1.2765	1,182,039	251,135
Swiss Francs	160,000	56,114	0.5933	94,928	38,814
Deutsche Marks	45,000	13,779	0.4921	22,145	8,366
Pounds Sterling	1,149	2,422	1.835	2,108	(314)
Total Guaranteed Debt		\$ 1,643,640		\$ 1,941,641	\$ 298,001
Total Direct and Guaranteed Debt		\$ 6,609,951		\$ 7,106,858	\$ 496,907
Purpose of Debt					
General Government Programs		\$ 2,848,618		\$ 2,938,851	\$ 90,233
Other:					
The Manitoba Hydro-Electric Board	\$ 2,792,943			\$ 3,150,919	\$ 357,976
The Manitoba Telephone System	551,655			597,711	46,056
The Manitoba Agricultural Credit Corporation	160,067			161,245	1,178
The Manitoba Housing and Renewal Corporation	109,037			110,501	1,464
Manitoba Jobs Fund Programs	55,150			55,150	-
University of Manitoba	22,067			22,067	-
The Manitoba Water Services Board	17,919			17,919	-
Manitoba Forestry Resources Ltd.	11,217			11,217	-
The Manitoba Beef Stabilization Fund	10,000			10,000	-
Manitoba Data Services	9,183			9,183	-
Manitoba Mineral Resources Ltd.	5,600			5,600	-
Venture Capital Program	1,000			1,000	-
Federal-Provincial Loan Agreements	12,717			12,717	-
Municipal, Hospital and Other Indebtedness	2,778			2,778	-
		\$ 3,761,333			
Total Direct and Guaranteed Debt		\$ 6,609,951		\$ 4,168,007	\$ 406,674
				\$ 7,106,858	\$ 496,907

Refer to notes on following page.

- NOTE 1:** The March 31, 1984, Canadian Dollar Valuation of the Province's Japanese Yen Debt is based on 51.1 billion Japanese Yen converted at a rate of \$0.005680 Canadian and \$112.1 million U.S. Dollars (representing 27 billion Japanese Yen covered under currency exchange agreements) converted at a rate of \$1.2765 Canadian.
- NOTE 2:** The Government has acquired certain of the above foreign currency bonds through its Sinking Fund Management Program. The following bonds were held in the various Sinking Funds at March 31, 1984 (in thousands):

	Par Value	Canadian Dollar Equivalent at Date of Issue	Canadian Dollar Valuation March 31, 1984	Foreign Exchange Fluctuation
Bonds Payable in:				
U.S. Dollars	75,512	\$ 77,799	\$ 96,391	\$ 18,592
Swiss Francs	8,000	3,764	4,746	982
Deutsche Marks	1,086	477	534	57
Japanese Yen	1,996,500	9,154	11,340	2,186
European Units of Account	125	158	189	31
	<hr/> <u>\$ 91,352</u>	<hr/> <u>\$113,200</u>		<hr/> <u>\$ 21,848</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

SECURITIES GUARANTEED BY THE PROVINCE
AND OTHER CONTINGENCIES

As at March 31, 1984

Securities Guaranteed

Series	Date of Maturity	Call Date	Year of Issue	Interest Rate (%)	Amount Outstanding As at March 31, 1984 (in thousands)
Debt of Self-Supporting Utilities, Cities and Towns:					
The Manitoba Hydro-Electric Board					
Debenture Loans:					
(A) Payable in Canadian Dollars:					
2H	Oct. 1, 1986	(1983)	1966	6.25	\$ 20,000
2N	Nov. 15, 1987	(1985)	1967	7.00	7,300
2E	Mar. 1, 1988	(1985)	1965	5.25	20,000
2J	Feb. 1, 1989	(1986)	1967	6.25	25,000
2Q	Apr. 1, 1990	(1988)	1970	9.00	3,277
2S	Apr. 1, 1991	(1989)	1971	8.00	40,000
2U	Sept. 15, 1991	(1989)	1971	8.50	35,000
2V	Oct. 15, 1991	(1989)	1971	8.00	10,000
2Y	Apr. 5, 1992	(1990)	1972	7.875	50,000
2K	Apr. 15, 1992	(1988)	1967	6.00	35,000
2Z	Aug. 31, 1992	(1990)	1972	8.25	40,000
2L	Sept. 1, 1992	(1989)	1967	6.50	20,000
2P	Aug. 1, 1993	(1989)	1968	7.25	25,000
3G	June 10, 1994	(1989)	1974	10.00	47,000
3B	Aug. 1, 1998	(1993)	1973	8.375	35,000
3D	Dec. 17, 1998	(1993)	1973	8.375	40,000
					\$ 452,577
(B) Payable in U.S. Dollars:					
3J	Oct. 1, 1985	(1983)	1975	9.50	\$128,183(a)
1Y	Feb. 15, 1986	(1976)	1964	4.25	30,230(b)
1U	Mar. 1, 1988	(1975)	1963	4.875	26,927(c)
1Z	Oct. 1, 1989	(1974)	1964	4.50	26,914(c)
2F	Nov. 1, 1990	(1980)	1965	4.75	9,681(d)
2G	Nov. 15, 1990	(1980)	1965	4.75	4,836(e)
3A	Oct. 15, 1997	(1987)	1972	7.65	58,929(f)
3M	June 30, 2001	(1991)	1976	9.25	121,470(a)
3C	Oct. 15, 2003	(1988)	1973	8.00	59,803(f)
3E	June 15, 2004	(1989)	1974	9.25	97,213(g)
3H	Dec. 1, 2004	(1989)	1974	9.375	98,959(g)
3L	Jan. 15, 2006	(1991)	1976	9.25	125,405(a)
3N	Dec. 1, 2006	(1991)	1976	8.625	126,774(a)
					915,324
(C) Payable in Swiss Francs:					
3K	Nov. 10, 1990	(1981)	1975	7.75	\$ 31,074(i)
					31,074
(D) Payable in Deutsche Marks:					
2X	June 1, 1984-87	(1978)	1972	6.75	\$ 13,779(j)
					13,779
Total Debentures					
					\$1,412,754
Pound Sterling Export Credit Agreement:					
	Apr. 1, 1984-85		1974-77	6.00	\$ 2,422(k)
					2,422
Carried Forward					
					\$1,415,176

Series	Date of Maturity	Call Date	Year of Issue	Interest Rate (%)	Amount Outstanding As at March 31, 1984 (in thousands)
	Brought Forward				\$ 1,415,176

The Manitoba Telephone System**Debenture Loans:**

(A) Payable in Canadian Dollars:

1D	Dec. 1, 1984	(1982)	1964	5.25	\$ 12,000
1C	Dec. 2, 1986	(1984)	1963	5.50	12,500
1J	Feb. 15, 1989		1969	7.75	10
1M	Sept. 15, 1989	(1987)	1969	8.00	108
1N	Nov. 15, 1991	(1989)	1971	7.875	20,000
1F	Dec. 1, 1991	(1988)	1966	6.25	20,000
1G	Feb. 15, 1993	(1989)	1968	7.00	20,000
1P	Mar. 15, 1993	(1991)	1973	7.875	10,000
1T	July 2, 1995	(1993)	1975	10.00	10,000
1U	May 1, 1996	(1994)	1976	10.50	20,000
1S	Mar. 1, 1999	(1994)	1974	8.75	37,000
					\$ 161,618

(B) Payable in U.S. Dollars:

1E	Jan. 15, 1991	(1986)	1966	5.00	\$ 15,580(h)	15,580
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(C) Payable in Swiss Francs:

1Q	Jan. 3, 1992	(1982)	1974	6.50	\$ 25,040(i)	25,040
						\$ 202,238

The Manitoba Water Services BoardDebentures Payable to Receiver General for
Canada — Payable in Canadian Dollars and
redeemable on six months notice:

CPP	Apr. 1, 1986		1966	5.42	\$ 2,954
CPP	June 2, 1989		1969	7.26	3,023

\$ 5,977

Bonds of Various Cities and TownsDebentures Payable to Receiver General for
Canada — Payable in Canadian Dollars:

Mar. 23, 1985-93		1973	6.98	\$ 1,291	\$ 1,291
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Total Self-Supporting Guaranteed Debt

\$ 1,624,682

Series	Date of Maturity	Call Date	Year of Issue	Interest Rate (%)	Amount Outstanding As at March 31, 1984 (in thousands)
Debt of Crown Corporations, Government Agencies, Hospitals and Institutions on which the debt servicing costs including principal repayments are paid in whole or in part from the Consolidated Fund:					
The University of Manitoba					
Debenture Loans Payable in Canadian Dollars:					
1R	Apr. 15, 1984–2001		1971	7.50	\$ 1,644
1K	June 1, 1984–Dec. 1, 1984		1964	5.125	29
1M	June 1, 1984–Dec. 1, 1984		1964	5.125	29
1L	June 1, 1984–Dec. 1, 1994		1964	5.125	528
1N	June 1, 1984–Dec. 1, 1994		1964	5.125	741
1A	Dec. 1, 1984	(1979)	1959	6.00	1,500
1F	Apr. 15, 1986	(1984)	1961	5.75	1,500
1H	Oct. 15, 1987	(1977)	1962	5.625	2,500
1G	Aug. 1, 1991	(1988)	1961	5.50	1,000
1Q	Feb. 15, 1992	(1987)	1967	5.75	5,000
1P	Dec. 15, 1995	(1985)	1965	5.50	3,000
					<u>\$ 17,471</u>
Bonds of Various Hospitals and Institutions Payable in Canadian Dollars:					
Various	1984–91		1960–61	5.50–6.00	\$ 1,487
Total Guaranteed Debt serviced in whole or in part from the Consolidated Fund					
					<u>\$ 18,958</u>
Total Securities Guaranteed					
					<u>\$ 1,643,640</u>
Sinking Funds applicable to securities guaranteed (held in Trust Fund):					
Manitoba Hydro-Electric Board	.....				\$ 192,941
Manitoba Telephone System	.....				34,475
Manitoba Water Services Board	.....				1,253
University of Manitoba	.....				12,392
					<u>\$ 241,061</u>
Notes:					
The Canadian Dollar Equivalent at time of issue of:					
(a)	125,000,000	U.S. Dollars			
(b)	28,000,000	U.S. Dollars			
(c)	25,000,000	U.S. Dollars			
(d)	9,000,000	U.S. Dollars			
(e)	4,500,000	U.S. Dollars			
(f)	60,000,000	U.S. Dollars			
(g)	100,000,000	U.S. Dollars			
(h)	14,500,000	U.S. Dollars			
(i)	80,000,000	Swiss Francs			
(j)	45,000,000	Deutsche Marks			
(k)	1,148,699	Pounds Sterling			
Other Contingent Liabilities					
1. By authority of the Elderly Persons Housing Act, the principal balance of mortgages made by Canada Mortgage and Housing Corporation guaranteed by the Province amounted to \$1,089,017 as at March 31, 1984.					

2. The Province agreed to service a mortgage obtained by Brandon College Incorporated (Brandon University) from Canada Mortgage and Housing Corporation, principal balance outstanding as at March 31, 1984 was \$1,239,870.
3. Pursuant to Orders-in-Council 825/80, 1345/82 and 206/84, agreements have been signed with the Canadian Indemnity Company and The Continental Insurance Company for the Province to guarantee up to a maximum of \$20,000,000 and \$33,000,000 respectively; an aggregate guarantee of \$53,000,000 of Flyer Industries Ltd. performance bonds on contracts to supply buses for various transit organizations.
4. Pursuant to Order-in-Council 287/80, the Province is authorized to guarantee up to a maximum of \$150,000,000 Promissory Notes issued by The Manitoba Hydro-Electric Board for temporary purposes. As at March 31, 1984, \$133,148,000 of such Notes were outstanding.
5. Pursuant to Order-in-Council 150/81, the Province is authorized to guarantee up to a maximum of \$25,000,000 Promissory Notes issued by The Manitoba Telephone System for temporary purposes. As at March 31, 1984, no such Notes were outstanding.
6. The Province has been authorized to guarantee the following loans and bank lines of credit:

Purpose	Order-in-Council	Maximum Guarantee	Principal Amount Outstanding As at March 31, 1984
Canadian Co-operative Implements Ltd.	371/78	\$ 3,300,000	\$2,800,000
Channel Area Loggers Ltd.	320/73	500,000	200,000
Manitoba Data Services	204/81	500,000	-
Manitoba Hog Income Insurance Plan	446/82	5,000,000	-
The Manitoba Housing and Renewal Corporation . .	10/78 & 1264/82	2,000,000	-
Moose Lake Loggers Inc.	640/71	500,000	-
MTX Telecom Services Inc.	854/83	4,000,000	3,231,141
University of Manitoba	527/81	2,500,000	-
Venture Manitoba Tours Ltd.	1095/77 & 1255/77	277,000	189,000
Various Local Fur Councils	496/77	5,000	-
Total		<u>\$18,582,000</u>	<u>\$6,420,141</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA
STATEMENT OF CHANGES IN BONDS, DEBENTURES AND
OTHER LONG TERM DEBT

During the Year Ended March 31, 1984

	March 31, 1984	March 31, 1983	Increase or (Decrease)
Province of Manitoba:			
Debentures	\$3,229,840,055	\$2,693,026,205	\$536,813,850
Savings Bonds	3,883,600	4,038,100	(154,500)
Debentures — Receiver General for Canada	1,453,812,281	1,113,775,655	340,036,626
Treasury Bills and Notes	130,000,000	52,065,000	77,935,000
Loans from the Government of Canada	148,775,119	142,156,588	6,618,531
	<u>\$4,966,311,055</u>	<u>\$4,005,061,548</u>	<u>\$961,249,507</u>

Increases:

Debentures:

Series "11R" \$125,000,000 Canadian, 11.75%
 dated March 15, 1983 maturing March 15, 1993.
 Additional Debentures issued April, 1983,
 May, 1983 and August, 1983.

—Purpose: Funding advances previously made to The Manitoba Housing and Renewal Corporation	\$ 7,606,596
Advances to The Manitoba Housing and Renewal Corporation	42,393,404
Refunding Series "10U" (Advances to Manitoba Hydro)	\$63,100,000
Advances to Manitoba Hydro	11,900,000
	75,000,000

Series "11T" 200,000,000 Deutsche Marks,
 7.375% dated April 28, 1983 maturing
 May 1, 1993.

—Purpose: Refunding Series "11B" and "11C" - General Government Programs	\$70,252,500
General Government Programs	30,113,500

100,366,000

Series "11U" 15,000,000,000 Japanese Yen,
 8.10% dated June 24, 1983 maturing
 June 24, 1989-93 (Callable on or after
 June 24, 1989).

—Purpose: General Government Programs	76,920,000
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Series "11V" 10,000,000,000 Japanese Yen,
 8.70% dated May 4, 1983 maturing
 April 26, 1988-93 (semi-annually)
 (Callable on or after April 26, 1988).

—Purpose: General Government Programs	51,540,000
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Series "AA" \$100,000,000 U.S., 10.50%
 dated June 15, 1983 maturing June 15, 1990.

—Purpose: General Government Programs	123,081,000
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Series "AB" 100,000,000 Swiss Francs, 5.50%
 dated November 1, 1983 maturing November 1, 1993
 (Callable on or after November 1, 1988).

—Purpose: General Government Programs	58,350,000
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Carried Forward	\$535,257,000
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<i>Brought Forward</i>	\$535,257,000
Series "AC" 200,000,000 Swiss Francs, 5.625%		
dated November 1, 1983 maturing November 1, 1988		
(Callable on or after November 1, 1986).		
—Purpose: Refunding Series "10P" and		
"10Q" (Advances to Manitoba Hydro)	\$52,905,000	
Advances to Manitoba Hydro	<u>63,795,000</u>	116,700,000
Series "AD" \$100,000,000 Canadian, 10.35%		
dated November 15, 1983 maturing May 15, 1986.		
—Purpose: Funding Manitoba Telephone		
System Notes	\$50,410,000	
Funding Manitoba Telephone		
System Series "1B"	10,200,000	
Refunding Series "10J"		
(Advances to Manitoba Telephone System) ..	3,550,000	
Advances to Manitoba Telephone System ...	<u>840,000</u>	
Manitoba Jobs Fund Programs	<u>\$ 65,000,000</u>	
	<u>35,000,000</u>	100,000,000
Series "AE" 15,000,000,000 Japanese Yen,		
7.50% dated March 22, 1984		
maturing March 18, 1990-94		
(Callable on or after March 18, 1990).		
—Purpose: General Government Programs		84,975,000
		<u>\$836,932,000</u>
Debentures — Receiver General for Canada:		
Series "CPP" \$126,405,000 Canadian,		
10.92% - 12.14% issued during		
1983-84 maturing 2003-04.		
—Purpose: The Manitoba Beef Stabilization Fund	\$10,000,000	
Manitoba Forestry Resources Ltd.	11,217,000	
Manitoba Jobs Fund Programs	20,150,000	
Manitoba Mineral Resources Ltd.	5,600,000	
Venture Capital Program	1,000,000	
General Government Programs	<u>3,767,000</u>	
	<u>\$ 51,734,000</u>	
Funding Advances previously made to:		
The Manitoba Agricultural Credit Corporation ..	<u>74,671,000</u>	
	<u>\$126,405,000</u>	
Series "CPP" \$215,225,000 Canadian,		
5.37% - 13.13% issued by The Manitoba		
School Capital Financing Authority		
during 1966-81 maturing 1986-2001;		
debt assumed by the Province		
as at April 1, 1983.		
—Purpose: General Government Programs	<u>215,225,000</u>	341,630,000
Treasury Bills and Notes:		
Series "3" \$78,000,000 Canadian		
91-day Discounted Treasury Bills.		
Weekly issues increased from		
\$4,000,000 to \$10,000,000 commencing		
August 3, 1983.		
—Purpose: General Government Programs		78,000,000
Loans from the Government of Canada:		
Agricultural Service Centres Agreement	\$ 137,813	
Manitoba Hydro — Nelson River Transmission System ..	<u>9,176,770</u>	
TOTAL INCREASE	<u>9,314,583</u>	
	<u>\$1,265,876,583</u>	

Decreases:**Debentures:**

Series "9L" 750,000 European Units of Account, matured June 17, 1983	\$ 810,000
Series "10A" \$3,000,000 Canadian, matured April 30, 1983	3,000,000
Series "10B" \$3,000,000 U.S., matured April 30, 1983	3,055,200
Series "10E" 100,000 European Units of Account, redeemed December 8, 1983	126,513
Series "10F" \$50,000,000 U.S., matured April 15, 1983	49,137,800
Series "10G" 11,000,000 Swiss Francs, matured March 15, 1984	4,301,180
Series "10H" 150,000,000 Swiss Francs, matured September 20, 1983	59,092,050
Series "10J" 1,200,000,000 Japanese Yen, matured February 28, 1984	4,440,000
Series "10P" 200,000,000 Swiss Francs, matured November 1, 1983	99,594,400
Series "10Q" 1,500,000,000 Japanese Yen, matured January 30, 1984	6,877,725
Series "10R" 5,000,000 Swiss Francs, redeemed May 18, 1983	2,825,245
Series "10U" 100,000,000 Swiss Francs, matured August 11, 1983	66,725,377
Series "10Z" \$132,660 Canadian, matured March 31, 1984	132,660
	<u>\$300,118,150</u>

Savings Bonds:

Redeemed by registered holder prior to maturity:	
Series "9S"	\$ 33,200
"10S"	27,000
"11S"	84,100
"12S"	10,200
	<u>154,500</u>

Debentures — Receiver General for Canada:

Payments on Serial Debentures:	
Series "GC"	\$ 745,702
"MW"	668,479
"TP"	179,193
	<u>1,593,374</u>

Treasury Bills and Notes:

Note payable to Workers' Compensation Board — Annual payment due March 31, 1984	65,000
--	--------

Loans from the Government of Canada:

Agricultural Service Centres Agreement	\$1,299,864
Brandon Special Area Agreement	54,587
Manitoba Hydro — Nelson River Transmission System ..	1,341,601
TOTAL DECREASE	2,696,052
NET INCREASE	\$304,627,076
	\$961,249,507

GOVERNMENT OF THE PROVINCE OF MANITOBA
SINKING FUND INVESTMENTS
As at March 31, 1984

	Par Value	Cost	Sinking Funds Related to Securities Issued by Government Agencies	Sinking Funds Related to Securities Issued by the Province of Manitoba
Province of Manitoba Sinking Fund:			\$ —	\$ 426,791,613
Government of Canada Bonds	\$ 15,945,000	\$ 13,844,550		
Province of Manitoba Debentures	118,872,045	111,977,432		
Province of New Brunswick Debentures	125,000	117,750		
Province of Nova Scotia Debentures	100,000	107,591		
Province of Ontario Debentures	250,000	211,425		
Province of Prince Edward Island Debentures	575,000	558,313		
Province of Quebec Debentures	775,000	744,163		
Province of Saskatchewan Debentures	13,000,000	11,128,000		
British Columbia Electric Company Limited Bonds	165,000	156,338		
British Columbia Hydro and Power Authority Bonds	11,000,000	9,766,900		
British Columbia Power Commission Bonds	25,000	25,000		
Manitoba Hydro-Electric Board Bonds	107,146,622	88,645,390		
Manitoba Telephone System Bonds	23,639,000	18,341,504		
Ontario Hydro Bonds	56,220,000	44,986,910		
Quebec Hydro-Electric Commission Bonds	1,455,000	1,179,485		
Quebec Auto Routes Authority Bonds	260,000	258,050		
Pacific Great Eastern Railway Bonds	450,000	450,000		
University of Manitoba Bonds	2,954,000	2,300,769		
Manitoba Hospital Bonds	2,332,000	1,698,173		
Manitoba Municipal and School Division Bonds	7,930,513	7,517,813		
Chartered Bank—Guaranteed Securities	5,500,000	5,503,350		
	<u>\$368,719,180</u>	<u>\$319,518,906</u>		
Short term investments with the Minister of Finance		<u>107,272,707</u>		
		<u>\$426,791,613</u>		
Manitoba Hydro-Electric Board Sinking Fund:			192,940,855	72,398,583
Province of Manitoba Debentures	\$ 68,912,743	\$ 66,324,283		
Province of Quebec Debentures	289,000	287,555		
British Columbia Hydro and Power Authority Bonds	15,000	10,434		
Manitoba Hydro-Electric Board Bonds	168,992,866	143,072,560		
Manitoba Telephone System Bonds	5,601,000	4,128,639		
Ontario Hydro Bonds	3,250,000	2,945,225		
Quebec Hydro-Electric Commission Bonds	100,000	103,500		
University of Manitoba Bonds	250,000	255,000		
Chartered Bank—Guaranteed Securities	10,500,000	10,534,250		
	<u>\$257,910,609</u>	<u>\$227,661,446</u>		
Short term investments with the Minister of Finance		<u>37,677,992</u>		
		<u>\$265,339,438</u>		
Manitoba Telephone System Sinking Fund:			34,474,814	12,270,194
Province of Manitoba Debentures	\$ 9,146,142	\$ 9,018,374		
Manitoba Hydro-Electric Board Bonds	2,323,000	2,108,634		
Manitoba Telephone System Bonds	30,893,000	25,758,509		
Chartered Bank—Guaranteed Securities	2,000,000	2,022,400		
	<u>\$ 44,362,142</u>	<u>\$ 38,907,917</u>		
Short term investments with the Minister of Finance		<u>7,837,091</u>		
		<u>\$ 46,745,008</u>		
<i>Carried Forward</i>			<u>\$227,415,669</u>	<u>\$511,460,390</u>

	Par Value	Cost	Sinking Funds Related to Securities Issued by Government Agencies	Sinking Funds Related to Securities Issued by the Province of Manitoba
<i>Brought Forward</i>			\$ 227,415,669	\$ 511,460,390
Manitoba Housing and Renewal Corporation Sinking Fund:			4,189,310	3,995,938
Province of Manitoba Debentures	\$ 2,285,000	\$ 2,255,967		
Manitoba Hydro-Electric Board Bonds	4,710,000	3,416,792		
Manitoba Telephone System Bonds	1,638,000	1,167,472		
	<u>\$ 8,633,000</u>	<u>\$ 6,840,231</u>		
Short term investments with the Minister of Finance		1,345,017		
		<u>\$ 8,185,248</u>		
Manitoba Water Services Board Sinking Fund:			1,252,989	—
Province of Manitoba Debentures	\$ 250,000	\$ 242,500		
Manitoba Hydro-Electric Board Bonds	965,000	718,728		
Manitoba Telephone System Bonds	239,000	180,221		
	<u>\$ 1,454,000</u>	<u>\$ 1,141,449</u>		
Short term investments with the Minister of Finance		111,540		
		<u>\$ 1,252,989</u>		
University of Manitoba Sinking Fund:			12,392,007	—
Province of Manitoba Debentures	\$ 232,000	\$ 197,453		
Manitoba Hydro-Electric Board Bonds	4,609,000	3,744,326		
Manitoba Telephone System Bonds	1,453,000	1,043,645		
Quebec Hydro-Electric Commission Bonds	165,000	162,839		
University of Manitoba Bonds	6,994,000	5,147,418		
	<u>\$ 13,453,000</u>	<u>\$ 10,295,681</u>		
Short term investments with the Minister of Finance		2,096,326		
		<u>\$ 12,392,007</u>		
			<u>\$ 245,249,975</u>	<u>\$ 515,456,328</u>

NOTE 1: The investments of the various sinking funds above are shown at cost and do not reflect any amortization of investment discounts or premiums. If the investments were to be shown at par value, the value of the respective sinking funds would be as follows:

	Sinking Funds Related to Securities Issued by Government Agencies	Sinking Funds Related to Securities Issued by the Province of Manitoba
Province of Manitoba Sinking Fund	\$ —	\$ 475,991,887
Manitoba Hydro-Electric Board Sinking Fund	214,892,911	80,695,690
Manitoba Telephone System Sinking Fund	38,496,935	13,702,298
Manitoba Housing and Renewal Corporation Sinking Fund	5,106,749	4,871,268
Manitoba Water Services Board Sinking Fund	1,565,541	—
University of Manitoba Sinking Fund	15,549,327	—
	<u>\$ 275,611,463</u>	<u>\$ 575,261,143</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

SINKING FUND TRANSACTIONS
For the Year Ended March 31, 1984

Series	Amount of Issue Outstanding March 31, 1984	Maturity Date	Sinking Fund Balance March 31, 1983	Provincial Allocations	Crown Corporations And Agencies Contributions	Transfers	Withdrawals	Sinking Fund Balance March 31, 1984
Province of Manitoba Debentures:								
7M	\$19,016,198	Nov. 1984	\$19,016,198	\$ 2,505,441	\$ — \$(2,505,441)	\$ —	—	\$19,016,198
9G	10,000,000	Jan. 1996	148,564	15,117	—	—	—	163,681
9J	53,613,647	Nov. 1993	9,806,961	—	928,415	—	—	10,735,376
9K	37,692,104	Apr. 1994	6,267,005	—	627,601	—	—	6,894,606
9L	6,480,000	June 1984-89	1,234,890	—	122,296	—	(148,164)	1,209,022
9M	53,734,680	Nov. 1994	8,934,378	—	894,722	—	—	9,829,100
9R	31,000,000	Oct. 1993	3,280,666	—	441,227	—	—	3,721,893
9U	23,445,900	May 1994	2,160,358	—	320,873	—	—	2,481,231
9X	20,000,000	Dec. 1999	4,227,660	636,420	136,857	—	—	5,000,937
9Z	30,049,500	Apr. 1995	4,382,009	579,539	265,641	—	—	5,227,189
10A	6,000,000	Apr. 1984-85	742,784	—	119,711	—	(300,000)	562,495
10B	6,110,400	Apr. 1984-85	714,871	—	120,251	—	(255,200)	579,922
10D	20,137,500	Nov. 1995	1,590,519	—	264,996	—	—	1,855,515
10E	33,418,494	Dec. 1985	2,673,730	—	442,399	—	(126,513)	2,989,616
10F	—	Apr. 1983	3,259,298	—	621,750	(43,248)	(3,837,800)	—
10G	25,025,050	Mar. 1985-88	6,810,407	1,572,766	—	—	(4,301,180)	4,081,993
10H	—	Sept. 1983	13,722,898	3,169,108	—	2,805,344	(19,697,350)	—
10J	35,520,000	Feb. 1985-87	2,496,879	—	448,008	—	(316,500)	2,628,387
10L	29,901,600	May 1992	2,581,361	1,159,709	—	—	—	3,741,070
10N	67,577,550	July 1984	3,660,219	—	822,184	—	—	4,482,403
10P	—	Nov. 1983	5,373,283	—	1,204,125	(13,008)	(6,564,400)	—
10Q	61,899,525	Jan. 1985-90	3,725,198	—	836,780	—	(477,725)	4,084,253
10R	50,854,410	May 1993	2,279,460	—	627,975	—	(153,024)	2,754,411
10T	16,700,000	May 1998	565,249	—	143,509	—	—	708,758
10U	—	Aug. 1983	2,833,469	—	780,593	11,315	(3,625,377)	—
10V	75,000,000	Dec. 1988	3,184,848	—	877,394	—	—	4,062,242
10W	89,450,600	May 1989	12,649,903	3,970,684	—	—	—	16,620,587
10X	57,097,674	May 1986-89	4,107,081	1,443,396	—	—	—	5,550,477
10Z	4,687,960	Mar. 1985-99	93,168	9,480	8,510	—	—	111,158
11A	20,000,000	Aug. 1999	624,320	—	224,973	—	—	849,293
11D	110,000,000	Mar. 1991	2,244,000	—	1,189,760	—	—	3,433,760
11E	179,861,085	July 1991	3,237,531	2,378,003	1,122,316	—	—	6,737,850
11F	63,760,000	Feb. 1992	1,141,200	832,264	401,232	—	—	2,374,696
11G	75,000,000	Mar. 1988	750,000	—	780,000	—	—	1,530,000
11H	242,600,800	Mar. 1997	7,145,495	8,005,100	—	—	—	15,150,595
11J	40,000,000	Mar. 1992	400,000	—	416,000	—	—	816,000
11K	75,317,505	July 1988-92	—	2,259,525	—	—	—	2,259,525
11L	122,741,073	Sept. 1989	—	1,841,116	613,705	—	—	2,454,821
11M	150,000,000	Oct. 1987	—	2,550,000	650,000	—	—	3,200,000
11N	153,407,000	Nov. 1989	—	2,761,326	613,628	—	—	3,374,954
11P	56,127,800	Nov. 1992	—	1,683,834	—	—	—	1,683,834
11Q	60,180,000	Mar. 1993	—	1,805,400	—	—	—	1,805,400
11R	275,000,000	Mar. 1993	—	—	1,500,000	—	—	1,500,000
CU	29,500,000	July 1987	—	885,000	—	—	—	885,000
Province of Manitoba Debentures issued to Government of Canada:								
GC	11,013,085 Various 1984-99	—	352,764	—	392,938	(745,702)	—	—
TP	4,218,635 Various 1984-98	3,297,482	404,841	—	—	(179,191)	3,523,132	
CPP (MDC)	50,400,000 Various 1986-94	24,295,214	3,984,110	—	—	—	28,279,324	
CPP (MSCFA)	1,167,796,000 Various 1987-04	215,126,948	48,618,215	15,070,686	—	—	278,815,849	
CPP (MSCFA)	215,225,000 Various 1986-01	—	14,062,804	—	—	—	14,062,804	
Province of Manitoba Savings Bonds:								
9S	998,400	June 1986	227,033	54,049	—	19,369	(33,200)	267,251
10S	1,179,000	June 1987	212,254	57,777	—	16,441	(27,000)	259,472
11S	1,083,500	June 1988	157,840	51,089	—	65,865	(84,100)	190,694
12S	622,700	July 1989	61,640	25,259	—	7,479	(10,200)	84,178
Government of Canada Loans:								
Hydro Transmission Line	141,068,937 Various 1985-15	7,318,176	—	1,629,956	—	—	(73,149)	8,874,983
Agricultural Service Centres	6,943,390 Various 1983-03	152,763	15,544	—	—	—	(1,388)	166,919
Province of Manitoba Note re: Workers Compensation Board:								
—	Mar. 1984	—	1,950	—	63,050	(65,000)	—	—
General Sinking Fund								
		13,235,042	955,970	412,566	(820,104)	—	—	13,783,474
		\$412,150,252	\$108,647,600	\$35,680,639	\$ —	\$ (41,022,163)	\$515,456,328	

GOVERNMENT OF THE PROVINCE OF MANITOBA

**STATEMENT OF OUTSTANDING BORROWING AUTHORITY
PROVIDED BY VARIOUS APPROPRIATION
ACTS AND LOAN ACTS
As at March 31, 1984**

Appropriation Acts:

General Government Programs	Interim 1983	\$ 33,340,334	
	1983	<u>360,186,375</u>	<u>\$393,526,709</u>

Loan Acts — Self-Sustaining Programs:

Agricultural Service Centres Agreement	1978		\$ 2,240,296
Communities Economic Development Fund —			
(for guarantees)	1972	\$ 900,000	
(for guarantees)	1973	500,000	
(for loans)	1982(2)	<u>2,307,000</u>	<u>3,707,000</u>
The Co-operative Loans and Loan Guarantee Board	1980		1,000,000
Jobs Fund—Insulation Loan Program	1983		10,000,000
Jobs Fund	1983(2)		17,991,750
The Manitoba Agricultural Credit Corporation	1982(2)	\$ 26,350,000	
	1983(2)	<u>26,654,000</u>	<u>53,004,000</u>
Manitoba Data Services	1979		4,000,000
Manitoba Development Corporation	1973	\$ 9,757,303	
	1974	14,160,000	
	1975	24,440,000	
	1976	19,600,000	
Manitoba Hospital Capital Financing Authority	1972	\$ 24,321,500	
	1974	<u>18,000,000</u>	<u>42,321,500</u>
The Manitoba Housing and Renewal Corporation	1975		541,831
The Manitoba Hydro-Electric Board	1983(2)		132,808,843
The Manitoba Oil and Gas Corporation	1983(2)		15,000,000
The Manitoba Telephone System	1982(2)	\$ 17,204,428	
	1983(2)	<u>37,800,000</u>	<u>55,004,428</u>
The Manitoba Water Services Board	1979	\$ 631,629	
	1981	1,500,000	
	1982(2)	2,000,000	
	1983(2)	3,000,000	
Venture Manitoba Tours Ltd.	1983(2)		<u>7,131,629</u>
			<u>1,500,000</u>
Total Outstanding Authority			<u>\$414,208,580</u>
			<u>\$807,735,289</u>

NOTE: *Manitoba Development Corporation authority has been encumbered by \$50,000,000 for performance bond and bank line of credit guarantees for Flyer Industries Ltd.

SECTION 4

DETAILED REVENUE AND EXPENDITURE STATEMENTS

SECTION 4

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GOVERNMENT OF THE PROVINCE OF MANITOBA
STATEMENT OF REVENUE

STATEMENT OF REVENUE

For the Year Ended March 31, 1984
(with comparative figures for March 31, 1983)

1982-1983		1983-1984		Increase (Decrease)	1982-1983	1983-1984	Increase (Decrease)	1983-1984	1983-1984	1983-1984	Variance
Actual	Estimated	Actual	Estimated		\$	\$	\$	Actual	Refunds	Estimated	
\$ 13,005,883	\$ 14,442,278	\$ 1,436,395	\$ 1,436,395					\$ 360,508	\$ 14,442,278	\$ 14,640,000	\$ (197,722)
54,156,831	110,930,324	56,773,493	(35,031,955)					924,753	110,930,324	106,900,000	4,030,324
631,158,432	596,126,477	1,157,050	1,157,050					757,807	596,126,477	636,300,000	(40,673,523)
22,964,949	24,121,999	15,700,069	15,700,069					1,776,486	24,121,999	23,600,000	521,999
84,213,461	99,913,530							2,962,726	99,913,530	94,875,822	5,037,708
55,522,735	108,142,503	52,619,768						121,237	108,142,503	112,000,000	(3,857,497)
128,546	445,904	317,358						43,841	445,904	133,000	312,904
87	100	13						—	100	1,000	(900)
76,616	76,543	(73)						—	76,543	75,000	1,543
554	10,012,428	10,011,874						—	10,012,428	14,000,000	(3,987,572)
224,000	23,642,514	23,418,514						—	23,642,514	10,000,000	13,642,514
32,203	42,107,967	9,904,382						5,423,467	42,107,967	39,025,102	3,025,865
12,884,007	15,291,637	2,407,630						5,785	15,291,637	14,500,000	791,637
5,021,003	4,667,293	(353,710)						—	4,667,293	5,646,672	(979,379)
272,165	34,7	361,991,381	89,826,034					3,564,157	361,991,381	357,437,748	4,553,633
22,457	64,0	29,776,438	7,318,798					1,029,885	29,776,438	32,070,235	(2,293,797)
45,630	9,33	54,862,945	9,232,012					11,554	54,862,945	52,880,341	1,982,604
—	9,471,000	9,471,000						—	9,471,000	8,500,000	971,000
\$ 1,251,814,609	\$ 1,506,023,261	\$ 254,208,652						\$ 17,706,316	\$ 1,506,023,261	\$ 1,523,141,920	\$ (17,118,659)
TAXATION:											
Consumer and Corporate Affairs:											
FINANCE:											
Canada-Manitoba Income Tax											
Collection Agreement											
Corporation Income Tax											
Individual Income Tax											
Corporation Capital Tax											
Gasoline Tax (Note 1)											
Levy for Health and Post											
Secondary Education											
Manitoba Succession Duty and											
Gift Tax											
Mineral Acreage Tax											
Mining Claim Lease Tax											
Mining Royalty Tax											
Mining Tax											
Motive Fuel Tax (Note 1)											
Oil and Natural Gas Tax											
Pari Mutual Tax											
Retail Sales Tax (Note 1)											
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Tobacco Tax (Note 1)											
Reciprocal Taxation Agreement											
TOTAL REVENUE FROM TAXATION											
\$ 491,342											
\$ 647,046											
155,704											
OTHER REVENUE:											
LEGISLATION:											
Audit and Accounting Fees											
Contributions to Legislative Assembly											
Retirement Allowances Fund											
Private Bills											
Sundry											
EXECUTIVE COUNCIL:											
Boards, Commissions and											
Government Agencies Receipts											
Sundry											
AGRICULTURE:											
Fees											
Sundry											
1,845											
13,285											
\$ 15,228											
\$ 7,476,320											
\$ 1,299,452											
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831,245	2,080,537	1,249,292	Minerals	7,649	2,080,537	868,400	\$ 1,212,137
4,915,674	5,583,826	668,152	Petroleum	28,779	5,583,826	5,946,400	(362,574)
17,771	8,999	(8,772)	Sundry	5,041	8,999	37,900	(28,901)
ENVIRONMENT AND WORKPLACE SAFETY AND HEALTH:							
1,696,189	2,093,557	397,368	Sundry	103	2,093,557	2,112,400	(18,843)
874,938	1,189,605	314,667	Refund of Prior Years' Expenditures	3,587	1,189,605	1,000,000	189,605
241,101	164,864	(76,237)	Sundry	33,791	164,864	250,000	(85,136)
5,887	804	(5,083)	FITNESS, RECREATION AND SPORT:	—	804	3,500	(2,696)
1,761,839	—	(1,761,839)	Fees	—	—	—	(7,588)
9,283	2,412	(6,871)	Lotteries and Gaming Licensing Board	—	2,412	10,000	
GOVERNMENT SERVICES:							
692,622	781,201	88,579	Boards, Commissions and Government Agencies Receipts	432	781,201	797,300	(16,099)
2,128,135	1,926,482	(201,653)	Rentals from Various Government Properties	—	1,926,482	2,143,800	(217,318)
—	9,887	9,887	Winnipeg Core Area Agreement	—	9,887	—	9,887
490,084	582,831	92,747	Sundry	15	582,831	541,800	41,031
1,018,037	1,113,838	95,801	HEALTH:	—	8,221	1,113,838	347,838
HIGHWAYS AND TRANSPORTATION:							
25,835,226	27,704,631	1,869,405	Automobile and Motor Carrier Licences and Fees	1,582,531	27,704,631	28,198,356	(493,725)
2,340,575	3,553,529	1,212,954	Drivers' Licences	6,096	3,553,529	3,199,000	354,529
12,190	134,973	7,385	Licence Suspension Appeal Board	7,700	134,975	131,000	57,575
826,954	108,019	108,019	Municipalities Shared Cost Receipts	8,090	934,973	800,000	134,973
224,212	206,838	(17,374)	Transportation Services	—	206,838	150,000	56,838
6,249,531	3,217,303	(3,032,228)	Sundry	2,519	3,217,303	4,048,000	(830,697)
755	11,718	10,963	HOUSING:	—	11,718	1,500	10,218
6,179	10,968	4,789	Permits and Licences	—	10,968	5,000	5,968
LABOUR AND MANPOWER:							
604,815	776,107	171,292	Permits and Licences	3,785	776,107	923,500	(147,393)
1,539,474	1,550,827	11,353	Sundry	4:19	1,550,827	1,800,000	(249,173)
80,202	76,387	(3,815)	MUNICIPAL AFFAIRS:	—	76,387	79,000	(2,613)
3,709,905	4,132,853	422,948	Fees	1,095	4,132,853	4,403,900	(271,047)
70,644	19,779	(50,865)	Municipalities Shared Cost Receipts	—	19,779	85,000	(65,221)
NATURAL RESOURCES:							
1,527,549	1,496,863	(30,686)	Fisheries	21,000	1,496,863	1,652,333	(155,470)
1,814,721	2,450,807	636,086	Forestry	19,140	2,450,807	1,820,000	630,807
2,737,400	1,669,482	(1,067,918)	Lands	33,952	1,669,482	2,577,500	(908,018)
18,544	22,139	3,595	Municipalities Shared Costs Receipts	—	22,139	16,000	6,139
3,644,825	3,990,130	345,305	Parks	41,803	3,990,130	3,912,200	77,930
11,714,417	12,352,667	638,250	Water Resources	—	12,352,667	11,283,900	1,068,767
2,076,986	2,262,640	185,654	Wildlife	25,741	2,262,640	2,218,368	44,272
1,031,964	493,157	(538,807)	Sundry	346	493,157	702,000	(208,843)
<i>Carried Forward</i>							
238,475,183	\$ 255,096,128	\$ 16,620,945		\$ 2,013,184	\$ 255,096,128	\$ 252,316,288	\$ 2,779,840

GOVERNMENT OF CANADA:

REVENUE RELATED TO CAPITAL ASSETS:

1,459,300	\$ 2,374,714	\$ 915,414	Economic Development and Tourism	\$ —	\$ 2,374,714	\$ 3,142,500
2,538,581	597,503	(1,941,078)	Education	—	597,503	(\$767,786)
—	200,137	200,137	Government Services	—	470,800	126,703
1,464,468	1,036,013	(428,455)	Highways and Transportation	—	306,900	(106,763)
381,792	667,886	667,894	Natural Resources	—	800,000	236,013
1,354,335	3,082,207	1,727,872	Northern Affairs	—	667,886	(631,114)
2,693,021	2,076,389	(616,632)	Urban Affairs	—	3,082,207	(699,093)

CURRENT OPERATING PROGRAMS:

Department	Budget Allocation	Expenditure	Surplus/Deficit	Comments
General Government				
Executive Council	22,700	—	80,000	(220,515)
Agriculture	(99,248,685)	1,248,685	1,469,200	(227,975)
Attorney General	1,237,653	3,499,225	6,287,200	(2,787,975)
Civil Service	1,975	14,575	—	14,575
Community Services and Corrections	20,090,482	123,862,992	120,124,000	3,738,992
Crown Investments	121,685	336,304	—	336,304
Cultural Affairs and Historical Resources	(172,819)	231,856	—	231,856
Economic Development and Tourism	617,791	3,997,285	5,037,700	(1,040,415)
Education	(1,579,009)	27,843,834	25,784,500	509,334
Energy and Mines	7,843,834	—	3,055,200	(1,387,297)
Environment and Workplace Safety	7,29,532	1,667,903	—	

82,209	8,609	and Health	82,209	82,300	(29)
	(146,333)	Finance	—	—	—
—	91,804	Government Services	245,648	217,500	28,148
245,648	3,063,626	Health	7,244,907	2,266,600	4,978,307
—	780,503	Highways and Transportation	780,503	802,000	(21,497)
7,244,907	(288,709)	Labour and Employment Services	944,065	1,320,800	(376,735)
—	944,065	Municipal Affairs	133,571	—	133,571
—	133,571	Natural Resources	949,557	1,419,200	(469,643)
—	(222,954)	Northern Affairs	5,938,083	6,909,900	(971,817)
—	3,875,801	Urban Affairs	1,264,794	1,723,200	(458,406)
—	916,374	Flood Control and Emergency			

FINANCE:						
Equalization	19,269,000					
Established Programs Cash Transfer	93,149,468					
Government of Canada Subsidy	9,711					
Population Recovery Adjustment						
Payment	(21,420,000)					
Share of Federal Oil Export Tax	(11,727,171)					
TOTAL GOVERNMENT OF CANADA	\$ 118,550,214					
TOTAL REVENUE BEFORE COMMISSIONS .	\$ 389,596,339					
LESS: Commissions Retained by Revenue Officers (Note 3)						
Gasoline Tax	1,267					
Motive Fuel Tax	(240)					
Revenue Act, 1964. Part I	65,610					
Tobacco Tax	97,376					
Part-Mutuel Tax	(2,381)					
Revenue Tax Act	1,242,916					
Court Fees	(255)					
Registrations, Highway Traffic Act	12,977					
Big Game, Game Bird and Angling Licences	59,356					
TOTAL REVENUE	\$ 15(233)					
\$ 2,408,960,653	\$ 2,797,154,955					

NOTE 1: In accordance with the Government's accounting policy for provincially collected taxes, amounts received in April, 1984 with respect to collections by Agents in March 1984 in the amount of \$46,507,502 have been included as revenue for the 1983-84 fiscal year. Amounts received in April 1983, with respect to collections by Agents in March 1983 in the amount of \$40,467,716 are not included as revenue for the 1983-84 fiscal year but are reflected as an adjustment of the March 31, 1983 balance in the Excess of Liabilities over Recorded Assets Account.

NOTE 2: All revenue refunds are shown as a net reduction of the related revenue account in accordance with section 24(2) of the Financial Administration Act:

	1982-1983	1983-1984
Refund of prior years' revenue	\$ 369,539	\$ 2,174,208
Refund of current years' revenue	10,060,928	17,569,094
	\$ 10,430,467	\$ 19,743,302

NOTE 3: The actual and estimated revenue of the 1983-1984 fiscal year as well as the 1982-1983 revenue has been increased to reflect gross amounts before retention of commissions by Revenue Officers. The commissions are deducted before the determination of total government revenue.

NOTE 4: Revenue from Individual Income Tax and Corporation Income Tax has been reduced by the Municipal share of these taxes which is paid to Municipalities in accordance with the Provincial-Municipal Tax Sharing Act, as follows:

	1982-1983	1983-1984
Individual Income Tax	\$ 20,905,475	\$ 23,791,684
Corporation Income Tax	7,727,343	5,985,142
	\$ 28,632,818	\$ 29,776,826

NOTE 5: The presentation of the actual revenue for the 1982-1983 fiscal year has been changed to reflect the organizational structure of Departments as established in the 1983-1984 Estimates.

GOVERNMENT OF THE PROVINCE OF MANITOBA
STATEMENT OF REVENUE (REORGANIZED DEPARTMENTS)

For the Year Ended March 31, 1984
(with comparative figures for March 31, 1983)

1982-1983		1983-1984		1983-1984 Estimated		1983-1984 Actual		1983-1984 Refunds		1983-1984		1983-1984 Actual		1983-1984 Estimated		
Actual	Increase (Decrease)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TAXATION:																
Consumer and Corporate Affairs:																
Insurance Corporation Tax																
13,005,983	\$	14,442,278	\$	1,436,395	\$	1,436,395	\$	360,508	\$	14,442,278	\$	14,640,000	\$	14,640,000	\$	(197,722)
FINANCE:																
Canada-Manitoba Income Tax																
54,156,831	\$	110,930,324	\$	56,773,493	\$	(35,031,955)	\$	924,753	\$	110,930,324	\$	106,900,000	\$	4,030,324	\$	(40,673,523)
631,158,432	\$	596,126,477	\$	24,121,999	\$	1,157,050	\$	757,807	\$	596,126,477	\$	636,800,000	\$	521,999	\$	5,037,708
22,984,949	\$	99,913,530	\$	15,700,069	\$	Gasoline Tax (Note 1)	\$	1,776,486	\$	24,121,999	\$	23,600,000	\$	94,875,822	\$	
84,213,461	\$	108,142,503	\$	52,619,768	\$	Levy for Health and Post Secondary Education	\$	2,962,726	\$	99,913,530	\$	121,237	\$	108,142,503	\$	(3,857,497)
55,522,735	\$	128,546	\$	445,904	\$	Manitoba Succession Duty and Gift Tax	\$	43,841	\$	724,110	\$	112,000,000	\$	445,904	\$	312,904
87	\$	76,616	\$	100	\$	Mineral Acreage Tax	\$	—	\$	724,110	\$	112,000,000	\$	—	\$	(900)
76,544	\$	10,012,428	\$	76,543	\$	Mineral Claim Lease Tax	\$	—	\$	76,543	\$	112,000,000	\$	10,012,428	\$	1,543
224,000	\$	23,642,514	\$	10,011,874	\$	Mining Royalty Tax	\$	—	\$	76,543	\$	112,000,000	\$	(3,987,572)	\$	
32,203,585	\$	42,107,967	\$	23,418,514	\$	Mining Tax	\$	—	\$	23,642,514	\$	112,000,000	\$	5,667,793	\$	13,642,514
12,884,007	\$	15,291,637	\$	9,904,382	\$	Motive Fuel Tax (Note 1)	\$	5,423,467	\$	42,107,967	\$	112,000,000	\$	361,991,381	\$	3,029,865
5,021,003	\$	4,667,293	\$	2,407,630	\$	Oil and Natural Gas Tax	\$	5,785	\$	42,107,967	\$	112,000,000	\$	357,437,748	\$	791,637
272,165,347	\$	361,991,381	\$	(353,710)	\$	Pari Mutual Tax	\$	—	\$	4,667,293	\$	112,000,000	\$	32,079,438	\$	5,646,672
22,457,640	\$	29,776,438	\$	89,826,034	\$	Retail Sales Tax (Note 1)	\$	3,564,157	\$	361,991,381	\$	112,000,000	\$	2,293,797	\$	(979,379)
45,630,933	\$	54,862,945	\$	9,232,012	\$	Tobacco Tax (Note 1)	\$	1,029,885	\$	54,862,945	\$	112,000,000	\$	52,880,341	\$	1,982,604
—	\$	9,471,000	\$	9,471,000	\$	Reciprocal Taxation Agreement	\$	11,1554	\$	54,862,945	\$	112,000,000	\$	8,500,000	\$	971,000
TOTAL REVENUE FROM TAXATION																
\$ 1,506,023,261																
\$ 254,208,652																
\$ 1,251,814,609																
\$ 17,706,316																
\$ 11,506,023,261																
\$ 17,118,659																
OTHER REVENUE:																
LEGISLATION:																
Audit and Accounting Fees																
491,342	\$	647,046	\$	155,704	\$	Contributions to Legislative Assembly	\$	—	\$	22	\$	157,990	\$	600,800	\$	46,246
148,339	\$	157,990	\$	9,651	\$	Retirement Allowances Fund	\$	76	\$	33,556	\$	136,100	\$	21,890	\$	
9,838	\$	33,556	\$	23,718	\$	Private Bills	\$	—	\$	114	\$	8,300	\$	25,256	\$	114
10	\$	114	\$	104	\$	Sundry	\$	—	\$	—	\$	—	\$	—	\$	—
568,139	\$	734,787	\$	166,648	\$	EXECUTIVE COUNCIL:		—	\$	734,787	\$	924,600	\$	(189,813)	\$	
8,965	\$	7,076	\$	(1,889)	\$	Boards, Commissions and Government Agencies Receipts		—	\$	7,076	\$	3,000	\$	4,076	\$	
AGRICULTURE:																
Fees																
972,194	\$	1,515,943	\$	543,749	\$	1,845	\$	—	\$	1,515,943	\$	1,289,200	\$	226,743	\$	
3,978,041	\$	4,379,808	\$	401,767	\$	13,285	\$	—	\$	13,285	\$	4,367,000	\$	12,808	\$	

				1983-1984 Estimated		1983-1984 Actual		1983-1984 Refunds		1983-1984 Variance	
Actual	1982-1983	Brought Forward	1983-1984	Increase (Decrease)		\$ 155,695,311	\$ 170,340,603	\$ 14,645,292			
EMPLOYMENT SERVICES AND ECONOMIC SECURITY:											
168,469	183,025	14,566									
1,759,600	1,968,500	208,900	Purposes in Unorganized Territory								
			Sundry								
ENERGY AND MINES:											
831,245	2,080,537	1,249,292	Minerals								
4,915,674	5,583,826	668,152	Petroleum								
17,771	8,999	(8,772)	Sundry								
1,696,189	2,093,557	397,368	Sundry								
874,938	1,189,605	314,667	FINANCE:								
241,101	164,864	(76,237)	Refund of Prior Years' Expenditures								
			Sundry								
692,622	781,201	88,579	GOVERNMENT SERVICES:								
			Agencies, Commissions and Government								
2,128,135	1,926,482	(201,653)	Agencies Receipts								
—	9,887	9,887	Rentals from Various Government								
490,084	582,831	92,747	Properties								
			Winnipeg Core Area Agreement								
			Sundry								
2,100	—	(2,100)	HEALTH:								
1,761,839	—	(1,761,839)	Fees								
1,018,037	1,113,838	95,801	Lotteries & Gaming Licensing Board								
			Sundry								
HIGHWAYS AND TRANSPORTATION:											
25,835,226	27,704,631	1,869,405	Automobile and Motor Carrier								
2,340,575	3,553,529	1,212,954	Licences and Fees								
127,190	134,575	7,385	Drivers' Licences								
826,954	934,973	108,019	Licence Suspension Appeal Board								
224,212	206,838	(17,374)	Municipalities Shared Cost Receipts								
6,249,531	3,217,303	(3,032,228)	Transportation Services								
			Sundry								
755	11,718	10,963	HOUSING:								
6,179	10,968	4,789	Permits and Licences								
			Sundry								
604,815	776,107	171,292	LABOUR:								
1,539,474	1,550,827	11,353	Permits and Licences								
			Sundry								
80,202	76,387	(3,815)	MUNICIPAL AFFAIRS:								
3,709,905	4,132,853	422,948	Fees								
70,644	19,779	(50,865)	Municipalities Shared Cost Receipts								
			Sundry								
NATURAL RESOURCES:											
1,527,549	1,496,863	(30,686)	Fisheries								
1,814,721	2,450,807	636,086	Forestry								
2,737,400	1,669,482	(1,067,918)	Lands								
18,544	22,139	3,595	Municipalities Shared Costs Receipts								
3,644,825	3,990,130	345,305	Parks								
11,714,417	12,352,667	638,250	Water Resources								
2,076,986	2,262,640	185,654	Wildlife								
493,157	493,157	(538,807)	Sundry								

(13,025)
313,500(1,212,137)
(362,574)
(28,901)(18,843)
(85,136)(16,099)
(16,099)(217,318)
9,887
41,031(2,500)
—

347,838

(493,725)
354,52928,198,356
3,131,9003,575
800,000134,973
150,00056,838
(830,697)(147,393)
(249,173)1,652,333
1,820,0002,577,500
16,0003,912,200
11,283,90077,930
2,218,36844,272
(208,843)

DETAILED REVENUE AND EXPENDITURE STATEMENTS

NORTHERN AFFAIRS:		URBAN AFFAIRS:			
204,348	331,828	127,480	Sundry	—	331,828
2,334,400	1,171,401	(1,162,999)	Air Canada Agreement	—	1,171,401
103,251	3,749	(99,502)	A.R.C. Agreement	—	3,749
2,484,813	2,390,313	(104,500)	Winnipeg Core Area Agreement	—	2,390,313
26,229	7,108	(19,121)	Sundry	—	7,108
—	392,415	392,415	Land Sales—Salter Street Bridge	—	392,415
—	688,794	688,794	Land Sales—North Logan Redevelopment	—	688,794
578,420	972,381	393,961	SALE OF GOVERNMENT ASSETS	10,186	972,381
\$ 2447,216,644	\$ 261,054,117	\$ 16,837,473	TOTAL OTHER REVENUE	\$ 2,023,370	\$ 261,054,117
					\$ 257,187,888
					\$ 3,866,229
GOVERNMENT OF CANADA:					
REVENUE RELATED TO CAPITAL ASSETS:					
\$ 474,998	\$ 1,973,892	\$ 1,498,894	Business Development and Tourism	\$ —	\$ 1,973,892
2,538,581	597,503	(1,941,078)	Education	—	597,503
—	200,137	200,137	Government Services	—	200,137
1,464,468	1,036,013	(428,455)	Highways and Transportation	—	1,036,013
689,042	400,822	(288,220)	Industry, Trade and Technology	—	400,822
381,792	667,886	286,094	Natural Resources	—	667,886
1,354,335	3,082,207	1,727,872	Northern Affairs	—	3,082,207
2,693,921	2,076,389	(616,632)	Urban Affairs	—	2,076,389
57,300	80,000	22,700	CURRENT OPERATING PROGRAMS:	—	80,000
1,348,543	1,246,685	(99,858)	Executive Council	—	1,248,685
2,261,572	3,499,225	1,237,653	Agriculture	—	3,499,225
1,889,687	1,831,278	(58,409)	Attorney General	13,616	1,831,278
—	12,600	14,575	Business Development and Tourism	—	14,575
40,633,710	46,554,600	5,920,890	Civil Service	—	46,554,600
214,619	336,304	121,685	Community Services and Corrections	—	336,304
404,675	231,856	(172,819)	Crown Investments	—	231,856
29,422,843	27,843,834	(1,579,009)	Culture, Heritage and Recreation	—	27,843,834
64,060,200	77,914,192	13,853,992	Education	—	77,914,192
938,371	1,667,903	729,532	Employment Services and	—	73,167,200
			Economic Security	—	4,746,992
			Energy and Mines	1,667,903	3,055,200
			Environment and Workplace Safety	—	(1,387,297)
73,600	82,209	8,609	and Health	82,209	82,500
146,333	—	(146,333)	Finance	—	(291)
153,844	245,648	91,804	Government Services	—	—
4,181,281	7,244,907	3,063,626	Health	245,648	217,500
525,916	780,503	254,587	Highways and Transportation	7,244,907	2,266,600
1,785,067	2,166,007	380,940	Industry, Trade and Technology	780,503	802,000
311,374	338,265	26,891	Labour	2,166,007	2,381,000
216,795	133,571	(83,224)	Municipal Affairs	—	414,600
1,172,511	949,557	(222,954)	Natural Resources	133,571	133,571
2,062,282	5,938,083	3,875,801	Northern Affairs	949,557	1,419,200
348,420	1,264,794	916,374	Urban Affairs	5,938,083	6,909,900
41,299	727,440	686,141	Flood Control and Emergency	—	1,264,794
			Expenditures	—	1,264,794
				727,440	727,440
\$ 161,859,079	\$ 191,128,285	\$ 29,269,206		\$ 13,616	\$ 191,128,285
					\$ 188,345,900
					\$ 2,782,385

Carried Forward

Actual 1982-1983		1983-1984 Increase (Decrease)		1983-1984 Refunds		1983-1984 Actual		1983-1984 Estimated		Variance
\$ 161,859,079	\$ 191,128,285	\$ 29,269,206		\$ 13,616	\$ 191,128,285	\$ 188,345,900	\$ 2,782,385			
458,325,000	477,594,000	19,269,000	Equalization		—	477,594,000	455,000,000	22,594,000		
22,171,700	366,850,234	93,149,468	Established Programs Cash Transfer		—	366,850,234	329,200,000	37,650,234		
2,171,250	2,180,961	9,711	Government of Canada Subsidy		—	2,180,961	2,174,000	6,961		
21,470,000	50,000	(21,420,000)	Population Recovery Adjustment		—	—	—	—		
1,831,576	104,405	(11,727,171)	Payment		—	50,000	—	50,000		
\$ 919,357,671	\$ 1,037,907,885	\$ 118,550,214	Share of Federal Oil Export Tax		—	104,405	600,000	—		
\$ 2,415,388,924	\$ 2,804,985,263	\$ 389,596,339	TOTAL GOVERNMENT OF CANADA		\$ 13,616	\$ 1,037,907,885	\$ 975,319,900	\$ 62,587,985		
			TOTAL REVENUE BEFORE COMMISSIONS		\$ 19,743,302	\$ 2,804,985,263	\$ 2,755,649,708	\$ 49,335,555		
			LESS: Commissions Retained by Revenue Officers (Note 3)			175,822	175,822	—		
			174,555	175,822		82,102	82,102	—		
			82,342	82,102		—	—	—		
			204,625	270,235	65,610	Revenue Act, 1964, Part I	270,235	270,235		
			482,965	580,341	97,376	Tobacco Tax	580,341	580,341		
			49,053	46,672	(12,381)	Pari-Mutuel Tax	—	—		
			5,194,832	6,437,748	1,242,916	Revenue Tax Act	46,672	46,672		
			2,386	2,131	(255)	Court Fees	6,437,748	6,437,748		
			46,379	59,356	12,977	Registrations, Highway Traffic Act	—	—		
					Big Game, Game Bird and Angling	—	59,356	59,356		
					Licences	—	—	—		
			191,134	175,901	(15,233)	TOTAL REVENUE	175,901	175,901		
			\$ 2,408,960,653	\$ 2,797,154,955	\$ 388,194,302		\$ 2,797,154,955	\$ 2,747,819,400	\$ 49,335,555	

NOTE 1: In accordance with the Government's accounting policy for provincially collected taxes, amounts received in April, 1984 with respect to collections by Agents in March 1984 in the amount of \$46,507,502 have been included as revenue for the 1983-84 fiscal year. Amounts received in April 1983 with respect to collections by agents in March 1983 in the amount of \$40,467,716 are not included as revenue for the 1983-84 fiscal year but are reflected as an adjustment of the March 31, 1983 balance in the Excess of Liabilities over Recorded Assets Account.

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Refund of current years' revenue	\$ 10,060,928	17,569,094
	\$ 10,430,467	\$ 19,743,302

NOTE 3: The actual and estimated revenue of the 1983-1984 fiscal year as well as 1982-1983 revenue has been increased to reflect gross amounts before retention of commissions by Revenue Officers. The commissions are deducted before the determination of total government revenue.

NOTE 4: Revenue from Individual Income Tax and Corporation Income Tax has been reduced by the Municipal share of these taxes which is paid to Municipalities in accordance with the Provincial/Municipal Tax Sharing Act, as follows:

	1982-1983	1983-1984
Individual Income Tax	\$ 20,905,475	\$ 23,791,684
Corporation Income Tax	\$ 7,727,343	5,985,142
	\$ 28,632,818	\$ 29,776,826

NOTE 5: The presentation of the actual and estimated revenue of the 1983-84 fiscal year as well as 1982-83 revenue has been changed to reflect the reorganization of Departments instituted by the Government in November, 1983. Amounts shown on the reorganized basis are for the entire fiscal year.

EXPLANATORY COMMENTS REGARDING REVENUE INCREASES (DECREASES)

**As shown on the
Statement of Revenue (Reorganized Departments)
for the year ended March 31, 1984**

The total revenue of \$2,797.2 million for the year ended March 31, 1984 has increased from the previous fiscal year's total of \$2,409.0 million by \$388.2 million. The larger revenue increases and decreases consist of the following (in millions of dollars):

Larger Increases:

Established Programs Cash Transfer	\$ 93.1
Retail Sales Tax	89.8
Corporation Income Tax	56.8
Levy for Health and Post-Secondary Education	52.6
Government of Canada—Shared Cost Receipts	29.3
Mining Tax	23.4
Equalization	19.3
Gasoline Tax	15.7
Mining Royalty Tax	10.0
Motive Fuel Tax	9.9
Reciprocal Taxation Agreement	9.5
Liquor Control Commission	9.5
Tobacco Tax	9.2
Revenue Act, 1964, Part I	7.3
Oil and Natural Gas Tax	2.4
	<hr/>
	\$437.8

Larger Decreases:

Individual Income Tax	\$ 35.0
Population Recovery Adjustment Payment	21.4
Highways and Transportation—Sundry	3.0
	<hr/>
	\$ 59.4

Others: Net Increase	\$ 9.8
Net Increase	\$388.2

The net increase of \$93.1 million in revenue from Established Programs Cash Transfer and the increase of \$89.8 million in Retail Sales Tax were the two largest factors contributing to this increase. Comments on these and other significant increases and decreases and on significant variances between actual and estimated are made in the following paragraphs.

ESTABLISHED PROGRAMS CASH TRANSFER FROM CANADA (\$93.1 million increase)

The increase in the Established Programs Cash Transfer of \$93.1 million from \$273.7 million for the fiscal year ended March 31, 1983 to \$366.8 million for the fiscal year ended March 31, 1984 is the result of an increase in cash entitlements based on the Established Programs financing formula of \$47.9 million and a positive prior year adjustment in 1983-84 of \$18.0 million as compared to a negative prior year adjustment in 1982-83 of \$27.2 million.

The actual revenue received of \$366.8 million exceeded the Estimate by \$37.6 million as a result of the receipt of the prior year adjustment of \$18.0 million and a greater than anticipated growth in entitlements which was partially offset by the effect of the "6 and 5 capping" on the post-secondary education component.

RETAIL SALES TAX (\$89.9 million increase)

The increase in Retail Sales Tax of \$89.8 million from \$272.2 million for the fiscal year ended March 31, 1983 to \$362.0 million for the fiscal year ended March 31, 1984 is mainly the result of the following: a change in tax rate from 5 to 6 percent effective March 6, 1983 for an increase of approximately \$59.0 million, the impact on sales due to the economic recovery for an increase of approximately \$25.0 million, and a net increase due to an accounting adjustment to record the taxes collected and held by Agents of approximately \$4.5 million.

The actual revenue received of \$362.0 million exceeded the Estimate by \$4.6 million mainly due to the accounting adjustment.

CORPORATION INCOME TAX (\$56.8 million increase)

The increase in Corporation Income Tax revenue of \$56.8 million from \$54.1 million for the fiscal year ended March 31, 1983 to \$110.9 million for the fiscal year ended March 31, 1984 is mainly attributable to an increase in advance payments received from the Federal Government based on Federal estimates of collections and the estimated growth in national corporation taxable income of about \$29.1 million and to a positive prior year adjustment in 1983-84 of \$10.7 million as compared to a negative prior year adjustment in 1982-83 of \$17.1 million. The 1983-84 revenue is net after transferring Provincial-Municipal tax sharing payments of \$6.0 million.

The actual revenue received of \$110.9 million exceeds the Estimate by \$4.0 million as a result of the receipt of a positive adjustment pertaining to 1982 and prior tax years which was partially offset by a net negative adjustment with respect to the Public Utilities Income Tax Transfer and by a slight reduction of Federal estimates of earlier projections of national corporation taxable income.

LEVY FOR HEALTH AND POST-SECONDARY EDUCATION (\$52.6 million increase)

The increase in Levy for Health and Post-Secondary Education revenue of \$52.6 million from \$55.5 million for the fiscal year ended March 31, 1983 to \$108.1 million for the fiscal year ended March 31, 1984 is mainly due to the fact that 1983-84 was the first full year the levy was collected as the Act came into effect on July 1, 1982 for all employers except for Local Governments, Municipalities and School Divisions which commenced paying the levy January 1, 1983.

The actual revenue received of \$108.1 million was less than the Estimate by \$3.9 million due in part to the Federal Government deferring its first payment until May, 1983 and to the lack of historical data on which to base a full year's estimate.

GOVERNMENT OF CANADA—SHARED COST RECEIPTS (\$29.3 million increase)

The increase in Government of Canada Shared Cost Receipts of \$29.3 million from \$161.8 million for the fiscal year ended March 31, 1983 to \$191.1 million for the fiscal year ended March 31, 1984 was the net result of several increases and decreases reflected in various shared-cost agreements.

The most significant increase in revenue was from the Canada Assistance Plan which is mainly attributable to an increased level of provincial expenditures in the social services programs, adjustments for prior year claims and new cost shared programming. These factors resulted in an increase in revenue to the Department of Employment Services and Economic Security of \$13.8 million, the Department of Community Services and Corrections of \$6.9 million and the Department of Health of \$2.1 million.

The increase of \$5.6 million in revenue to the Department of Northern Affairs is attributable to recoveries based on full year costs as compared to recoveries for only four months in 1982-83 and an increased level of shared-cost programming under the Northern Development Agreement.

MINING TAX (\$23.4 million increase)

The increase in Mining Tax revenue of \$23.4 million from \$0.2 million for the fiscal year ended March 31, 1983 to \$23.6 million for the fiscal year ended March 31, 1984 is attributable to the payment of Mining Tax which was reported on amended tax returns.

The actual revenue received of \$23.6 million exceeds the Estimate by \$13.6 million as a result of the amendment to returns which was not anticipated and therefore not included in the original estimate.

EQUALIZATION (\$19.3 million increase)

The increase in Equalization revenue of \$19.3 million from \$458.3 million for the fiscal year ended March 31, 1983 to \$477.6 million for the fiscal year ended March 31, 1984 mainly reflects an increase of \$38.8 million in the basic entitlement as determined by the Transitional Arrangements. This increase was partially offset by a year over year decrease of \$19.5 million in prior year adjustments.

The actual revenue received of \$477.6 million exceeded the Estimate by \$22.6 million as a result of prior year adjustments and an increase in the estimated entitlement for 1983-84 which could not be anticipated at the time the Province's Printed Estimate of Revenue was finalized.

GASOLINE TAX (\$15.7 million increase)

The increase in Gasoline Tax revenue of \$15.7 million from \$84.2 million for the fiscal year ended March 31, 1983 to \$99.9 million for the fiscal year ended March 31, 1984 is mainly attributable to an increase in the tax rate from 6.4¢ to 7.5¢ per litre effective April 1, 1983. Other factors contributing to the increase were an increase in consumer sales pertaining to automobile and aviation gasoline of 3.7% and 6.2% respectively and the payment of gasoline tax by both the Provincial and Federal Governments effective April 1, 1983. In addition, an accounting adjustment to record the taxes collected and held by Agents resulted in a net increase of approximately \$1.7 million.

The actual revenue received of \$99.9 million exceeded the Estimate by \$5.0 million due to the increase in consumer sales of aviation and automobile gasoline, the payment of gasoline tax by both the Provincial and Federal Governments and the accounting adjustment mentioned in the preceding paragraph.

MINING ROYALTY TAX (\$10.0 million increase)

The increase of \$10.0 million in Mining Royalty Tax revenue for the fiscal year ended March 31, 1984 is attributable to audit assessment recoveries pertaining to the Metallic Minerals Act for years prior to 1975, with no similar recoveries received in 1982-83.

The actual revenue received of \$10.0 million is less than the Estimate by \$4.0 million due to the fact that the assessment for this period was less than anticipated.

MOTIVE FUEL TAX (\$9.9 million increase)

The increase in Motive Fuel Tax revenue of \$9.9 million from \$32.2 million for the fiscal year ended March 31,

1983 to \$42.1 million for the fiscal year ended March 31, 1984 is mainly the result of an increase in the tax rate from 7.3¢ to 8.6¢ per litre effective April 1, 1983. In addition, consumer sales increased by 7.4% for clear diesel and by 21.4% for railway fuel. As well both the Provincial and Federal Governments began paying the motive fuel tax as of April 1, 1983.

The actual revenue received of \$42.1 million exceeds the Estimate by \$3.0 million due to an unanticipated increase in consumer sales of both clear diesel and railway fuel. As well, sales to both the Provincial and Federal Governments became taxable as of April 1, 1983.

RECIPROCAL TAXATION AGREEMENT

(\$9.5 million increase)

The implementation of the Canada-Manitoba Reciprocal Taxation Agreement under which each Government pays the others consumption or sales tax and fees resulted in additional revenue of \$9.5 million for the fiscal year ended March 31, 1984. Provincial taxes are now paid by the Federal Government at the time of purchase with the exception of Retail Sales Tax which is exempt if a sales tax number is provided. Canada submits payment for Retail Sales Tax in a lump sum on a monthly basis which the Province accumulates under Reciprocal Taxation Agreement revenue.

LIQUOR CONTROL COMMISSION (\$9.5 million increase)

The increase in Liquor Control Commission revenue of \$9.5 million from \$118.6 million for the fiscal year ended March 31, 1983 to \$128.1 million for the fiscal year ended March 31, 1984 is mainly a result of price increases due to the annual indexing of Excise and Custom taxes by the Federal Government, suppliers increases and mark up changes. These increases were offset to some extent by volume declines.

TOBACCO TAX (\$9.2 million increase)

The increase in Tobacco Tax revenue of \$9.2 million from \$45.6 million for the fiscal year ended March 31, 1983 to \$54.8 million for the fiscal year ended March 31, 1984 is mainly the result of the increase in the tax rate from 1.8¢ to 2.1¢ per cigarette with a corresponding increase for other tobacco products effective March 21, 1983.

REVENUE ACT, 1964, PART I (\$7.3 million increase)

The increase in Revenue Act, 1964, Part I revenue of \$7.3 million from \$22.5 million for the fiscal year ended March 31, 1983 to \$29.8 million for the fiscal year ended March 31, 1984 is mainly the result of an increase in the tax rate from 5% to 6% effective March 6, 1983 and an increase in hydro rates.

The actual revenue received of \$29.8 million is less than the Estimate by \$2.3 million as the consumption level of energy sources (natural gas and electricity) was not as great as anticipated mainly due to the mild winter the Province of Manitoba experienced in 1983-84.

OIL AND NATURAL GAS TAX (\$2.4 million increase)

The increase in Oil and Natural Gas Tax revenue of \$2.4 million from \$12.9 million for the fiscal year ended March 31, 1983 to \$15.3 million for the fiscal year ended March 31, 1984 is mainly attributable to new oil wells coming off the Production Incentive Period which resulted in oil being taxed at higher rates.

INDIVIDUAL INCOME TAX (\$35.0 million decrease)

The decrease in Individual Income Tax revenue of \$35.0 million from \$631.1 million for the fiscal year ended March 31, 1983 to \$596.1 million for the fiscal year ended March 31, 1984 is mainly due to the net result of a \$14.5 million increase in advance payments received from the Federal Government based on 1983 collections and the estimated growth in national basic Federal Tax and a negative prior year adjustment of \$5.4 million in 1983-84 as compared to a positive prior year adjustment of a \$43.2 million in 1982-83. The 1983-84 revenue is net after transferring Provincial-Municipal Tax Sharing payments of \$23.8 million.

The actual revenue of \$596.1 million was \$40.7 million less than the Estimate due to the following: the revised Federal estimates which are based on national basic Federal tax collections were less than the amount anticipated when the Province's Printed Estimate of Revenue was finalized and the negative prior year adjustment of \$5.4 million.

POPULATION RECOVERY ADJUSTMENT PAYMENT (\$21.4 million decrease)

The decrease of \$21.4 million in Population Recovery Adjustment Payment for the year ended March 31, 1984 occurred as a result of the receipt in 1982-83 of a non-recurring special payment to offset Federal equalization recoveries pertaining to revisions in population estimates arising from the 1981 Census with respect to the 1981-82 fiscal year.

HIGHWAYS AND TRANSPORTATION—SUNDAY (\$3.0 million decrease)

The decrease in Sundry revenue of \$3.0 million from \$6.2 million for the fiscal year ended March 31, 1983 to \$3.2 million for the fiscal year ended March 31, 1984 is mainly the result of the receipt of approximately \$3.1 million from Manitoba Hydro on the Long Spruce to Split Lake project in 1982-83 with no similar recovery in 1983-84.

GOVERNMENT OF THE PROVINCE OF MANITOBA
STATEMENT OF EXPENDITURE
For the Year Ended March 31, 1984
(with comparative figures for March 31, 1983)

	1982-83 Actual	1983-84 Actual	Increase (Decrease)	1983-84 Actual	1983-1984 Actual	Authorized	1983-1984 Actual	Unexpended
\$	\$	\$	\$	\$	\$	\$	\$	\$
5,998,740 \$	6,681,288		682,548	Legislation	6,681,288 \$	6,915,337	234,049	
2,788,755	3,420,344		631,589	Executive Council	3,420,344	3,607,629	187,285	
56,800,636	48,109,478		(8,691,158)	Agriculture	48,109,478	53,793,609	5,684,131	
60,402,936	65,491,817		5,088,881	Attorney General	65,491,817	67,265,075	1,773,258	
29,178,394	38,599,030		9,420,636	Civil Service	38,599,030	39,149,503	550,473	
262,895,7522	298,895,979		34,518,157	Community Services and Corrections	298,895,979	303,263,064	4,367,085	
3,662,370	3,883,477		221,107	Consumer and Corporate Affairs	3,883,477	4,104,321	220,844	
5,150,051	6,194,085		1,044,034	Co-operative Development	6,194,085	6,469,614	275,529	
687,172	968,913		281,741	Crown Investments	968,913	1,028,500	559,587	
15,430,026	15,642,567		212,541	Cultural Affairs and Historical Resources	15,642,567	16,211,182	568,615	
21,380,385	25,243,019		3,862,634	Economic Development and Tourism	25,243,019	25,969,669	726,650	
571,052,254)	543,047,865)		38,992,100	Education (Note 1)	543,047,865	620,093,454	77,045,589	
)	66,996,489)		276,233	Public Schools Support (Note 1)	66,996,489	67,000,000	3,511	
10,661,043	10,937,276		5,216,873	Energy and Mines	10,937,276	13,909,625	2,972,349	
10,046,300	15,263,173		5,217,952	Environment and Workplace Safety and Health	15,263,173	15,466,169	202,996	
354,021,983	456,201,535		102,179,552	Finance	456,201,535	457,450,622	1,249,087	
3,081,632	2,951,158		(130,474)	Fitness, Recreation and Sport	2,951,158	3,010,586	55,428	
64,277,787	76,007,834		11,730,047	Government Services	76,007,834	79,901,646	3,893,812	
90,783,061	999,830,288		95,047,225	Health	999,830,288	1,021,563,137	21,732,849	
201,421,998	187,229,503		(14,192,495)	Highways and Transportation	187,229,503	196,558,969	9,329,466	
37,722,532	37,278,323		(444,209)	Housing	37,278,323	40,288,686	3,010,363	
15,073,004	16,483,491		1,410,487	Labour and Employment Services	16,483,491	17,637,030	1,153,539	
29,900,943	32,298,511		2,397,568	Municipal Affairs	32,298,511	34,298,714	2,515,703	
77,103,431	84,171,710		7,068,279	Natural Resources	84,171,710	87,525,438	3,353,728	
22,220,138	26,394,226		4,174,088	Northern Affairs	26,394,226	27,991,349	1,597,123	
58,620,249	63,890,005		5,269,756	Urban Affairs	63,890,005	66,084,125	2,194,120	
—	—		—	Canada-Manitoba Enabling Vote	—	2,609,300	2,609,300	
4,357,792	5,396,112		1,038,320	Emergency Interest Rate Relief	5,396,112	6,000,000	603,888	
232,378	4,217,331		3,984,953	Flood Control and Emergency Expenditures	4,217,331	4,500,089	282,758	
—	12,207,484		12,207,484	Local Government General Support Grant	12,207,484	12,300,000	92,516	
13,174,526	72,171,926		58,997,400	Jobs Fund	72,171,926	82,989,127	10,817,201	
\$2,843,608,038	\$3,226,104,237		\$382,496,199		\$3,226,104,237	\$3,385,471,069	\$159,366,832	

NOTE 1: Historically, school expenditures incurred between January 1 and March 31, which are recoverable from the Province and financed by school divisions from bank loans, have not been recorded as accounts payable at fiscal year end. To correct this inequity the Provincial Auditor has for several years recommended that payments to school divisions be accelerated to reflect these costs more accurately in the government's accounts in the fiscal year in which they were incurred. During the 1983/84 fiscal year the government acted to resolve this problem and to improve the financial disclosure of operating results.

As a result of this change, the total expenditure of the Department of Education of \$54,304,7865 is \$72,083,615 less than the total amount of \$615,131,480 charged to the appropriation for the year. The difference of \$12,083,615, which represents payments to school divisions in April, 1983 for services provided in January to March, 1983, was transferred as a prior year adjustment to the Excess of Liabilities Over Recorded Assets account. Offsetting this transfer are payments amounting to \$66,996,489 made in April, 1984 for services provided in January to March 1984, which are shown separately as Public Schools Support expenditure. A special warrant of \$67,000,000 was approved for Public Schools Support to accommodate the accounting change. If the accounting change had not been made, the unexpended balance for the Department of Education would have been \$4,961,974 instead of \$77,045,589.

NOTE 2: The presentation of the actual expenditure for the 1982-83 fiscal year has been changed to reflect the organizational structure of Departments as established in the 1983-84 Estimates.

GOVERNMENT OF THE PROVINCE OF MANITOBA
STATEMENT OF EXPENDITURE (REORGANIZED DEPARTMENTS)
For the Year Ended March 31, 1984
(with comparative figures for March 31, 1983)

	1982-83	1983-84	Increase (Decrease)	1983-1984	Actual	Authorized	Unexpended
\$	\$	\$	\$	\$	\$	\$	\$
5,998,740	6,681,288	682,548	Legislation	6,681,288	6,915,337	234,049	
2,788,755	3,420,344	631,589	Executive Council	3,420,344	3,607,629	187,285	
56,800,636	48,109,478	(8,191,158)	Agriculture	48,109,478	53,793,609	5,684,131	
60,402,936	65,491,817	5,088,881	Attorney-General	65,491,817	67,265,075	1,773,258	
12,754,290	15,491,152	2,736,862	Business Development and Tourism	15,491,152	16,158,912	667,760	
29,178,394	38,599,030	9,420,636	Civil Service	38,599,030	39,149,503	550,473	
133,982,222	146,052,028	12,402,806	Community Services and Corrections	146,385,028	149,385,159	3,219,131	
3,662,370	3,883,477	221,107	Consumer and Corporate Affairs	3,883,477	4,104,321	220,844	
5,150,051	6,194,085	1,044,034	Co-operative Development	6,194,085	6,469,614	275,529	
687,172	968,913	281,741	Crown Investments	968,913	1,028,500	59,587	
17,443,326	17,799,446	356,120	Culture, Heritage and Recreation	17,799,446	18,419,568	620,122	
571,052,254	543,047,865	(-)	Education (Note 1)	543,047,865	620,093,454	77,045,589	
66,996,489	38,992,100	22,637,110	Public Schools Support (Note 1)	66,996,489	67,000,000	3,511	
138,064,000	160,701,110	27,670,000	Employment Services and Economic Security	160,701,110	162,387,534	1,686,424	
10,661,043	10,931,276	276,232	Energy and Mines	10,931,276	13,709,625	2,972,349	
9,682,400	14,880,973	5,198,573	Environment and Workplace Safety and Health	14,880,973	15,057,969	176,996	
353,519,483	455,465,499	101,946,016	Finance	455,465,499	456,609,758	1,144,259	
64,277,787	76,007,834	11,730,047	Government Services	76,007,834	79,901,646	3,893,812	
906,215,293	1,001,006,767	94,791,474	Health	1,001,006,767	1,022,773,537	21,766,770	
201,421,998	187,229,503	(14,192,495)	Highways and Transportation	187,229,503	196,558,969	9,329,466	
37,722,532	37,278,323	(444,209)	Housing	37,278,323	40,288,686	3,010,363	
8,668,995	9,909,264	1,240,269	Industry, Trade and Technology	9,909,264	10,071,575	162,311	
7,863,904	8,871,971	1,008,067	Labour	8,871,971	9,488,447	616,476	
29,900,943	32,298,511	2,397,568	Municipal Affairs	32,298,511	34,814,214	2,515,703	
77,103,431	84,171,710	7,068,279	Natural Resources	84,171,710	87,525,438	3,353,728	
22,220,138	26,394,226	4,174,088	Northern Affairs	26,394,226	27,991,349	1,597,123	
58,620,249	63,890,005	5,269,756	Urban Affairs	63,890,005	66,084,125	2,194,120	
—	—	—	Canada-Manitoba Enabling Vote	—	2,609,300	2,609,300	
4,357,792	5,396,112	1,038,320	Emergency Interest Rate Relief	5,396,112	6,000,000	603,888	
232,378	4,217,331	3,984,953	Flood Control and Emergency Expenditures	4,217,331	4,500,089	282,758	
—	12,207,484	12,207,484	Local Government General Support Grant	12,207,484	12,300,000	92,516	
13,174,526	72,171,926	58,997,400	Jobs Fund	72,171,926	82,989,127	10,817,201	
\$2,843,608,038	\$3,226,104,237	\$382,496,199		\$3,226,104,237	\$3,385,471,069	\$159,366,832	

NOTE 1:

Historically, school expenditures incurred between January 1 and March 31, which are recoverable from the Province and financed by school divisions from bank loans, have not been recorded as accounts payable at fiscal year end. To correct this inequity the Provincial Auditor has for several years recommended that payments to school divisions be accounted to reflect these costs more accurately in the Government's accounts in the fiscal year in which they were incurred. During the 1983-84 fiscal year the government acted to resolve this problem and to improve the financial disclosure of operating results.

As a result of this change, the total expenditure of the Department of Education of \$543,047,865 is \$72,083,615 less than the total amount of \$615,131,480 charged to the appropriation for the year. The difference of \$72,083,615, which represents payments to school divisions in April, 1983, for services provided in January to March, 1983, was transferred as a prior year adjustment to the Excess of Liabilities Over Recorded Assets account. Offsetting this transfer are payments amounting to \$66,996,489 made in April, 1984 for services provided in January to March 1984 which are shown separately as Public Schools Support expenditure. A special warrant or \$67,000,000 was approved for Public Schools Support in January 1984. The accounting change reflects the reorganization of the unexpended balance for the Department of Education would have been \$4,961,974 instead of \$77,045,589.

NOTE 2:

The presentation of the actual and authorized expenditure of the 1983-84 fiscal year as well as 1982-83 expenditure has been changed to reflect the reorganization of Departments instituted by the Government in November 1983. Amounts shown on the reorganized basis are for the entire fiscal year.

EXPLANATORY COMMENTS REGARDING EXPENDITURE INCREASES (DECREASES)

**As shown on the
Statement of Expenditure (Reorganized Departments)
for the year ended March 31, 1984**

The total expenditure of \$3,226.1 million for the year ended March 31, 1984 has increased from the previous fiscal year's total of \$2,843.6 million by \$382.5 million.

The largest increase of \$101.9 million in the Department of Finance is mainly attributable to an increase of \$59.7 million on net interest costs for long term financing and \$33.2 million for foreign exchange costs on maturity of provincial securities.

The next largest increase, \$94.8 million, occurred in the Department of Health, primarily due to an increase in payments of \$86.2 million to the Manitoba Health Services Commission.

Although salary and other general cost increases account for a substantial portion of the total increase, certain major items in departmental expenditures are commented on in the following paragraphs:

AGRICULTURE (\$8.7 million decrease)

The major decrease in departmental spending was \$9.9 million in the Income Insurance Fund. One time productivity enhancement grants were paid to beef producers in 1982-83 which resulted in a year over year decrease of \$13.5 million. The decrease was partially offset by an increase in expenditures of \$2.1 million for full year implementation costs of the beef program and \$1.5 million for the establishment of the Income Insurance Fund for hog producers.

BUSINESS DEVELOPMENT AND TOURISM (\$2.7 million increase)

The increase in departmental expenditures is mainly attributable to increased spending of \$3.5 million on the Canada-Manitoba Tourism Agreement which relates primarily to full year costs for capital projects initiated in the latter part of the 1982-83 fiscal year. The increase was partially offset by a decrease in spending of \$0.7 million on the Canada-Manitoba Industrial Development Agreement as a result of the completion of the Rural Small Enterprise Incentives project.

CIVIL SERVICE (\$9.4 million increase)

The largest increase in departmental expenditures was \$7.2 million for costs pertaining to employee benefits which are required by legislation or agreement. Benefit plan costs increased as follows: Unemployment Insurance Plan — \$3.1 million, Civil Service Superannuation Plan — \$1.6 million, Workers' Compensation Board — \$0.9 million, Dental Plan — \$0.8 million, Canada Pension Plan — \$0.6 million, Group Life Insurance Plan — \$0.2 million. Also, full year costs for the Health and Post-Secondary Education Levy which was introduced on July 1, 1982, resulted in an increase of \$2.1 million.

COMMUNITY SERVICES AND CORRECTIONS (\$12.4 million increase)

The increase in departmental expenditures is mainly attributable to: increased spending of \$2.6 million in the Reha-

bilitative Services program which is mainly the result of a 9% increase in funding to mental institutions due to salary and operating requirements and a 10.3% increase in fee for service agreements for training in residences; increased spending of \$2.3 million in the Day Care Services program which is mainly the result of an increase in the number of families eligible for subsidization due to a revision to the income qualifications; and increased spending of \$2.2 million in the Child and Family Services program which is mainly the result of a 9% increase in funding to external agencies.

EDUCATION/PUBLIC SCHOOLS SUPPORT (\$39.0 million increase)

The increase in expenditures is mainly attributable to a \$24.7 million increase in the level of financial support provided to school divisions and to a \$14.0 million increase in the level of funding to the Universities Grants Commission which provides financial support to universities. The increase was partially offset by a decrease of \$5.8 million in expenditures related to capital assets which is mainly due to a decrease in funding requirements for the Hillridge, Wanipigow and Cross Lake schools. Construction of these schools commenced in prior years and the 1983-84 expenditures reflect completion costs only.

EMPLOYMENT SERVICES AND ECONOMIC SECURITY (\$22.6 million increase)

The most significant increases in departmental expenditures were for Social Allowance payments which increased by \$12.6 million as a result of a 10.5% increase in the level of support and a 3.5% increase in caseload and for Municipal Assistance which increased by \$8.3 million as a result of a 12% increase in the level of support and a 42% increase in caseload.

ENVIRONMENT AND WORKPLACE SAFETY AND HEALTH (\$5.2 million increase)

The increase in departmental expenditures is mainly due to the payment of a one time subsidy grant of \$4.0 million to the Workers' Compensation Board in the 1983-84 fiscal year.

FINANCE (\$101.9 million increase)

The increase in departmental spending is mainly attributable to a net increase of \$77.9 million in Public Debt expenditure. The major factors contributing to the increase in expenditures were an increase of \$59.7 million of net interest costs for long term financing (excluding the Manitoba School Capital Financing Authority debt assumed by the Province) and \$33.2 million for foreign exchange costs on maturity of provincial securities. These increases were partially offset by an increase in investment earnings of \$12.9 million from the cash management program and the Provincial Sinking Fund, and \$4.6 million in interest recovered on advances to government agencies and crown corporations. Also, a net reduction of \$5.7 million occurred

when the Manitoba School Capital Financing Authority assets and liabilities were transferred to the Province.

Expenditures related to Hydro Rates Stabilization increased by \$15.4 million mainly as a result of foreign exchange costs on maturity of debt obligations related to Manitoba Hydro.

An increase of \$8.4 million in Tax Credit payments is mainly attributable to increased Property Tax Credits of \$5.1 million, increased Cost of Living Tax Credits of \$1.7 million and an increase of \$1.0 million on the Resident Homeowner Tax Assistance program.

GOVERNMENT SERVICES (\$11.7 million increase)

The increase in departmental spending is mainly attributable to a net increase of \$6.9 million in expenditures related to capital assets. Costs for new projects and projects on which work was initiated in the previous fiscal year increased by \$13.3 million of which the major project cost increases were: \$8.5 million for the construction of the new Law Courts Building in Winnipeg, \$1.3 million for renovations to the Robert Fletcher Building and \$1.1 million for renovations to the Manitoba Archives Building. The increase was offset by a decrease in expenditures of \$6.4 million as a result of the completion of various projects during the 1982-83 and 1983-84 fiscal years.

Costs for leased accommodations increased by \$1.5 million as a result of increased rental rates and an increase in space rented.

HEALTH (\$94.8 million increase)

The increase in departmental expenditures is mainly the result of increased payments of \$86.2 million to the Manitoba Health Services Commission. The increase in expenditures by the Commission is mainly attributable to: increased hospital costs due to negotiated salary contracts and general cost increases for supplies and operating expenses of \$47.5 million and increased operating costs for new and renovated facilities, net of closures, of \$2.5 million; increased operating costs under the Personal Care Home program of \$17.5 million due to negotiated salary contracts and new and renovated facilities, offset by increased residential charges; increased volume and fee for service payments under the Medical Program of \$14.0 million; and increased volume and cost of drugs under the Pharmacare program of \$4.2 million.

HIGHWAYS AND TRANSPORTATION (\$14.2 million decrease)

The decrease in departmental expenditures mainly reflects a \$10.1 million reduction in the level of funding for Construction and Upgrading of Provincial Trunk Highways, Provincial Roads and related projects. The purchase of a Water Bomber in 1982-83, without a similar purchase occurring in 1983-84, resulted in an additional decrease of \$3.2 million.

NATURAL RESOURCES (\$7.1 million increase)

The increase in departmental expenditures is mainly attributable to an increase of \$5.4 million in the Fire Suppression Programs which reflects the severity and number of forest fires in 1983-84.

NORTHERN AFFAIRS (\$4.2 million increase)

The increase in departmental expenditures is mainly attributable to: an increase in spending of \$2.0 million on the Northern Flood Agreement as a result of a contribution of \$1.5 million pursuant to provisions of the agreement for

the provincial portion of capital and operating costs for the Cross Lake Arena and an increase in the number of compensation claims settled which increased program costs by \$0.5 million; and an increase in spending of \$1.9 million on the Canada-Manitoba Northern Development Agreement as a result of the late signing of the agreement on November 29, 1982 and an increased level of cost shared programming authorized in 1983-84.

URBAN AFFAIRS (\$5.3 million increase)

The increase in departmental expenditures is mainly attributable to an increase of \$3.3 million in the grant to the City of Winnipeg and to increased spending of \$1.0 million on the Canada-Manitoba Agreement on Recreation and Conservation for the Red River Corridor due to increased activity on capital projects. Also, a net increase in expenditures of \$0.9 million occurred under the Canada-Manitoba-Winnipeg Core Area Agreement as a result of: increased spending of \$2.2 million on the Employment and Affirmative Action program and \$0.8 million on the Home Ownership Assistance program for full year costs of projects initiated by the Province in 1982-83; increased spending of \$2.1 million on the North Logan Redevelopment project which was authorized in 1983-84; increased payments of \$1.3 million to the Government of Canada and City of Winnipeg for the Province's share of programs delivered by the other jurisdictions; and a decrease in expenditures of \$5.5 million due to the finalization of land purchases under the Land Acquisition program.

FLOOD CONTROL AND EMERGENCY EXPENDITURES (\$4.0 million increase)

The increase in expenditures is mainly attributable to \$2.8 million expended on the Mosquito Abatement program which was initiated in the 1983-84 fiscal year to take preventative action against an outbreak of Western Equine Encephalitis.

LOCAL GOVERNMENT GENERAL SUPPORT GRANT (\$12.2 million increase)

The Local Government General Support Program was established in the 1983-84 fiscal year to enable local governments to meet their Levy for Health and Post-Secondary Education without resorting to program or service cutbacks or increases in local property taxes. Payments made were \$3.8 million to the City of Winnipeg, \$7.6 million to School Divisions and Districts throughout Manitoba, and \$0.8 million to Rural Municipalities, Cities, Towns, Villages and Local Government Districts.

JOBS FUND (\$59.0 million increase)

The Jobs Fund was established in 1983 to improve the effectiveness and co-ordination of the entire range of job creation measures undertaken by the Province, many of which were introduced during the 1982-83 fiscal year. Approximately \$20.8 million of the increase is attributable to the continuation and/or expansion of these programs into the 1983-84 fiscal year, and \$27.5 million for other programs such as the New Employment Expansion and Development Program (N.E.E.D.) — \$7.2 million, the Municipal Community Assets Program — \$4.9 million, and Road Construction — \$4.2 million. The salary transfer to the Jobs Fund Trust Account of the funds made available through the voluntary salary increase deferral by members of the Manitoba Government Employees Association accounted for \$10.7 million of the increase. No similar expenditure occurred in 1982-83.

GOVERNMENT OF THE PROVINCE OF MANITOBA

SUMMARY OF EXPENDITURE BY DEPARTMENT
AND EXPENDITURE OBJECT CODE

For the Year Ended March 31, 1984

(In Thousands)

	Legislation	Executive Council	Agriculture	Attorney General	Civil Service	Community Services and Corrections
Advertising and Exhibits	\$ 19	\$ 3,929	\$ 132	\$ 138	\$ —	\$ 109
Aircraft Rental	—	—	—	—	—	—
Automobiles	93	17	1,046	513	8	1,127
Clothing	3	—	6	27	—	1,043
Computer Related Expenditures	37	25	351	763	488	519
Construction Contracts	1	4	—	—	—	—
Educational Assistance	3	1	28	18	46	45
Employee — Fringe Benefits	518	18	152	128	35,354	503
Equipment — Medical	—	—	23	—	—	28
Equipment — Specialized	8	11	236	85	15	550
Fees — Membership	15	—	5	154	5	6
Fees — On Behalf of Citizens	—	—	—	1	—	12,358
Fees — Other	18	33	1,985	25,489	6	541
Fees — Professional	3	28	210	689	101	265
Financial and Debt Charges	—	—	2,844	—	—	7
Freight, Express, Cartage	2	2	135	7	2	30
Fuel — Heating	—	—	2	—	—	38
Furniture and Furnishings — Office	36	19	79	316	9	230
Furniture and Furnishings — Other	—	—	—	—	—	120
Gasoline and Lubricants	—	—	2	—	—	39
Grants	—	323	20,444	5,995	—	36,533
Land and Buildings — Purchases	—	—	—	—	—	—
Materials — Buildings	2	2	3	11	2	168
Materials — Other	—	—	792	—	—	40
Medical Services and Supplies	—	—	3,162	—	—	263
Miscellaneous	80	52	765	931	15	464
Postage, Telephone, Telegraph	83	113	557	489	47	965
Publications	30	13	68	248	59	72
Real Estate Rentals	10	1	33	65	2	130
Salaries and Wages	5,379	1,824	17,272	27,574	2,343	65,276
Seed, Garden, Feed and Fodder	—	—	95	—	—	38
Subsistence	—	1	92	159	3	172,616
Supplies — Building Maintenance	1	—	16	3	—	704
Supplies — Printing and Stationery	284	99	830	697	99	788
Transportation — Non Employee	—	1	60	526	3	2,655
Travelling	56	51	519	466	19	590
Utilities	—	—	3	—	—	36
Canada-Manitoba Shared Cost Agreement						
Transfers to Departments	—	—	—	—	—	—
Recoveries	—	—	(121)	—	—	—
Jobs Fund Transfers						
Transfers to Departments	—	—	—	—	—	—
Recoveries	—	—	(1,029)	—	—	—
Total Expenditure	\$ 6,681	\$ 6,567	\$ 50,797	\$ 65,492	\$ 38,626	\$ 298,896
Recoveries into Appropriations	—	(3,147)	(2,688)	—	(27)	—
Net Expenditure	\$ 6,681	\$ 3,420	\$ 48,109	\$ 65,492	\$ 38,599	\$ 298,896

**SUMMARY OF EXPENDITURE BY DEPARTMENT
AND EXPENDITURE OBJECT CODE – Continued**

Consumer and Corporate Affairs	Co-operative Development	Crown Investments	Cultural Affairs and Historical Resources	Economic Development and Tourism			Education	Energy and Mines	Environment and Workplace Safety and Health		Carried Forward
\$ 44	\$ 11	\$ 5	\$ 12	\$ 1,122	\$ 138	\$ 257	\$ 207	\$ 6,123			
—	—	—	—	—	—	—	—	—			
23	27	2	40	125	609	161	364	4,155			
—	—	—	1	6	31	6	3	1,126			
101	27	68	134	777	3,288	123	93	6,794			
—	—	—	1	134	38	—	2	180			
2	4	1	5	33	2,784	12	7	2,989			
24	20	—	7	158	333	12	110	37,337			
—	—	—	—	—	—	—	—	51			
1	—	—	341	108	2,649	149	457	4,610			
6	—	—	4	16	27	3	1	242			
—	—	—	—	—	863	—	—	13,222			
99	2	2	104	51	3,128	1,205	604	33,267			
404	7	523	295	955	3,902	1,724	171	9,277			
—	4,650	—	—	88	—	—	—	7,589			
—	—	1	17	34	58	20	22	330			
—	—	—	—	11	1	4	—	56			
17	4	6	51	52	412	79	33	1,343			
—	—	—	—	15	73	11	—	219			
—	—	—	—	—	—	12	1	54			
64	—	—	9,692	13,943	482,968	811	4,162	574,935			
—	—	—	—	—	300	4	—	304			
—	2	—	17	7	86	24	6	330			
—	—	—	—	—	—	1	—	833			
—	—	—	—	—	14	1	62	3,502			
10	13	2	134	199	109	22	10	2,806			
74	25	16	139	231	787	143	167	3,836			
16	5	1	229	141	1,172	45	50	2,149			
2	9	—	1	310	550	12	9	1,134			
2,855	1,322	301	5,578	7,330	51,428	6,041	8,249	202,772			
—	—	—	—	—	—	—	—	133			
19	—	1	9	43	1,121	48	7	174,119			
—	—	—	5	6	133	10	5	883			
95	29	7	2,473	713	1,824	367	301	8,606			
5	—	5	16	61	460	31	14	3,837			
22	47	28	63	321	617	249	283	3,331			
—	—	—	3	10	37	6	6	101			
—	—	—	—	—	—	—	—	—			
—	—	—	—	—	(8,380)	—	—	(8,501)			
—	—	—	—	—	—	—	—	—			
—	(10)	—	(110)	(375)	(8,140)	(656)	(143)	(10,463)			
\$ 3,883	\$ 6,194	\$ 969	\$ 19,261	\$ 26,625	\$ 543,420	\$ 10,937	\$ 15,263	\$ 1,093,611			
—	—	—	(3,618)	(1,382)	(372)	—	—	(11,234)			
\$ 3,883	\$ 6,194	\$ 969	\$ 15,643	\$ 25,243	\$ 543,048	\$ 10,937	\$ 15,263	\$ 1,082,377			

**SUMMARY OF EXPENDITURE BY DEPARTMENT
AND EXPENDITURE OBJECT CODE—Continued**

	Brought Forward	Finance	Fitness Recreation and Sport	Government Services	Health	Highways and Transportation
Advertising and Exhibits	\$ 6,123	\$ 23	\$ 4	\$ 23	\$ 64	\$ 145
Aircraft Rental	—	—	—	—	—	—
Automobiles	4,155	174	67	13,754	1,410	5,916
Clothing	1,126	2	1	414	26	154
Computer Related Expenditures	6,794	1,605	6	373	518	1,526
Construction Contracts	180	—	—	19,707	—	60,808
Educational Assistance	2,989	24	3	19	44	46
Employee — Fringe Benefits	37,337	25	—	366	398	1,176
Equipment — Medical	51	—	—	—	1,035	—
Equipment — Specialized	4,610	10	8	747	318	38,428
Fees — Membership	242	19	2	4	18	73
Fees — On Behalf of Citizens	13,222	—	9	1	6,482	—
Fees — Other	33,267	796	125	1,571	104	4,266
Fees — Professional	9,277	78	4	1,604	734	79
Financial and Debt Charges	7,589	261,678	—	—	—	—
Freight, Express, Cartage	330	4	3	128	66	180
Fuel — Heating	56	—	—	3,728	7	609
Furniture and Furnishings — Office	1,343	125	11	2,546	134	147
Furniture and Furnishings — Other	219	—	—	28	68	1
Gasoline and Lubricants	54	—	—	25	1	4,393
Grants	574,935	180,096	2,461	858	918,341	615
Land and Buildings — Purchases	304	—	—	25	—	3,826
Materials — Buildings	330	31	3	5,648	45	405
Materials — Other	833	—	—	84	1	29,327
Medical Services and Supplies	3,502	—	—	19	3,312	26
Miscellaneous	2,806	378	48	24	81	601
Postage, Telephone, Telegraph	3,836	212	69	4,560	678	664
Publications	2,149	42	8	33	130	131
Real Estate Rentals	1,134	—	1	9,487	5	119
Salaries and Wages	202,772	10,876	1,772	27,795	62,824	64,693
Seed, Garden, Feed and Fodder	133	—	—	22	1	201
Subsistence	174,119	—	6	182	1,300	66
Supplies — Building Maintenance	883	—	—	1,342	674	163
Supplies — Printing and Stationery	8,606	477	85	1,444	549	861
Transportation — Non Employee	3,837	1	37	—	59	10
Travelling	3,331	272	75	159	411	2,022
Utilities	101	—	—	3,233	20	1,379
Canada-Manitoba Shared Cost Agreement						
Transfers to Departments	—	—	—	—	—	—
Recoveries	(8,501)	—	—	—	—	(703)
Jobs Fund Transfers						
Transfers to Departments	—	—	—	—	—	—
Recoveries	(10,463)	—	(1,857)	(5,951)	(28)	(4,198)
Total Expenditure	\$ 1,093,611	\$ 456,948	\$ 2,951	\$ 94,002	\$ 999,830	\$ 218,155
Recoveries into Appropriations	(11,234)	(746)	—	(17,994)	—	(30,925)
Net Expenditure	<u>\$ 1,082,377</u>	<u>\$ 456,202</u>	<u>\$ 2,951</u>	<u>\$ 76,008</u>	<u>\$ 999,830</u>	<u>\$ 187,230</u>

**SUMMARY OF EXPENDITURE BY DEPARTMENT
AND EXPENDITURE OBJECT CODE—Continued**

Housing	Labour and Employment Services		Municipal Affairs		Natural Resources		Northern Affairs		Urban Affairs		Public School Support		Emergency Interest Rate Relief		Flood Control and Emergency Expenditures	Carried Forward
	66	\$ 1,140	8	\$ 104	\$ 4,956	15	\$ 15	15	\$ —	\$ —	\$ —	\$ 154	\$ 768	\$ 48	\$ 29,846	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	5,724
21	456	326	—	3,298	215	6	—	—	—	—	—	—	—	—	—	1,931
—	17	—	—	187	4	—	—	—	—	—	—	—	—	—	—	—
5	361	420	—	835	40	1	—	—	—	—	—	—	—	—	—	12,484
—	23	—	—	1,748	2,222	1,042	—	—	—	—	—	—	—	85	85,815	
—	23	6	29	—	8	3	—	—	—	—	—	—	—	—	—	3,194
3	100	31	—	417	12	—	—	—	—	—	—	—	—	—	—	39,865
—	—	—	4	—	—	—	—	—	—	—	—	—	—	—	—	1,090
—	184	38	—	8,054	1,546	17	—	—	—	—	—	—	—	878	54,838	
—	4	1	3	—	—	—	—	—	—	—	—	—	—	—	—	366
—	9	—	—	—	4	—	—	—	—	—	—	—	—	—	—	19,727
—	347	—	—	1,879	484	181	—	—	—	—	—	—	—	218	43,238	
—	210	7	740	—	379	747	—	—	—	—	—	—	—	63	13,922	
—	—	—	3	—	1	—	—	—	—	—	—	357	—	—	—	269,628
—	10	4	177	—	72	1	—	—	—	—	—	—	—	—	—	975
—	15	—	134	—	3	—	—	—	—	—	—	—	—	—	—	4,552
18	76	33	—	133	21	3	—	—	—	—	—	—	—	1	4,591	
—	1	2	22	—	—	11	—	—	—	—	—	—	—	—	—	352
—	1	—	1,403	—	18	—	—	—	—	—	—	—	—	—	—	5,895
37,263	23,833	26,865	—	2,540	10,726	53,041	—	66,997	—	5,039	—	712	—	—	1,904,322	
—	—	—	—	473	16	4,733	—	—	—	—	—	—	—	—	—	9,377
3	84	5	—	1,477	837	486	—	—	—	—	—	—	—	15	9,369	
—	131	—	—	1,173	103	7	—	—	—	—	—	—	—	20	31,679	
—	1	—	9	—	—	—	—	—	—	—	—	—	—	32	6,901	
4	446	25	—	845	74	1,773	—	—	—	—	—	—	—	793	7,898	
52	307	130	—	824	131	17	—	—	—	—	—	—	—	17	11,497	
5	49	10	—	59	3	1	—	—	—	—	—	—	—	1	2,621	
9	14	—	—	33	2	24	—	—	—	—	—	—	—	—	—	10,828
1,880	14,919	8,912	—	51,588	3,762	666	—	—	—	—	—	—	—	234	452,693	
—	—	—	—	441	53	—	—	—	—	—	—	—	—	—	—	851
—	174	—	—	1,002	60	—	—	—	—	—	—	108	—	—	177,017	
—	3	1	193	—	1	—	—	—	—	—	—	—	—	—	—	3,260
56	450	237	—	1,264	111	26	—	—	—	—	—	—	—	7	14,173	
—	118	—	—	70	51	6	—	—	—	—	—	—	—	4	4,193	
46	560	149	—	1,390	565	3	—	—	—	—	—	—	—	58	9,041	
—	19	—	—	699	15	—	—	—	—	—	—	—	—	1	5,467	
—	—	—	—	—	9,551	4,061	—	—	—	—	—	—	—	—	—	13,612
—	(2,934)	—	—	—	(95)	—	—	—	—	—	—	—	—	—	—	(12,233)
—	(24,430)	(4,911)	—	(2,046)	(4,616)	(2,981)	—	—	—	—	—	—	—	—	—	(61,481)
\$ 39,431	\$ 16,721	\$ 32,299	—	\$ 86,160	\$ 26,394	\$ 63,890	—	\$ 66,997	—	\$ 5,396	—	\$ 4,217	—	\$ 3,207,002		
(\$ 2,153)	(\$ 237)	—	—	(\$ 1,988)	—	—	—	—	—	—	—	—	—	—	—	(65,277)
\$ 37,278	\$ 16,484	\$ 32,299	—	\$ 84,172	\$ 26,394	\$ 63,890	—	\$ 66,997	—	\$ 5,396	\$ 4,217	\$ 3,141,725	—	—	—	—

**SUMMARY OF EXPENDITURE BY DEPARTMENT
AND EXPENDITURE OBJECT CODE—Continued**

	Brought Forward	Local Government General Support Grant	Jobs Fund	Total Object Code Expenditure	Recoveries Into Appropriations
Advertising and Exhibits	\$ 7,884	\$ —	\$ —	\$ 7,884	\$ (3,127)
Aircraft Rental	5,724	—	—	5,724	—
Automobiles	29,846	—	—	29,846	(11,110)
Clothing	1,931	—	—	1,931	(307)
Computer Related Expenditures	12,484	—	—	12,484	(616)
Construction Contracts	85,815	—	—	85,815	(2,099)
Educational Assistance	3,194	—	—	3,194	(72)
Employee — Fringe Benefits	39,865	—	—	39,865	(11)
Equipment — Medical	1,090	—	—	1,090	—
Equipment — Specialized	54,838	—	—	54,838	(19,609)
Fees — Membership	366	—	—	366	—
Fees — On Behalf of Citizens	19,727	—	—	19,727	—
Fees — Other	43,238	—	—	43,238	(1,272)
Fees — Professional	13,922	—	—	13,922	—
Financial and Debt Charges	269,628	—	—	269,628	(73)
Freight, Express, Cartage	975	—	—	975	(2)
Fuel — Heating	4,552	—	—	4,552	(18)
Furniture and Furnishings — Office	4,591	—	—	4,591	(1,682)
Furniture and Furnishings — Other	352	—	—	352	(2)
Gasoline and Lubricants	5,895	—	—	5,895	(618)
Grants	1,904,322	12,207	—	1,916,529	(6,132)
Land and Buildings — Purchases	9,377	—	—	9,377	—
Materials — Buildings	9,369	—	—	9,369	(611)
Materials — Other	31,679	—	—	31,679	(6,042)
Medical Services and Supplies	6,901	—	—	6,901	(11)
Miscellaneous	7,898	—	10,691	18,589	(29)
Postage, Telephone, Telegraph	11,497	—	—	11,497	(15)
Publications	2,621	—	—	2,621	—
Real Estate Rentals	10,828	—	—	10,828	(36)
Salaries and Wages	452,693	—	—	452,693	(4,204)
Seed, Garden, Feed and Fodder	851	—	—	851	—
Subsistence	177,017	—	—	177,017	(129)
Supplies — Building Maintenance	3,260	—	—	3,260	(911)
Supplies — Printing and Stationery	14,173	—	—	14,173	(5,003)
Transportation — Non Employee	4,193	—	—	4,193	—
Travelling	9,041	—	—	9,041	(1,523)
Utilities	5,467	—	—	5,467	(13)
Canada-Manitoba Shared Cost Agreement					
Transfers to Departments	13,612	—	—	13,612	—
Recoveries	(12,233)	—	—	(12,233)	—
Jobs Fund Transfers					
Transfers to Departments	—	—	61,481	61,481	(61,481)
Recoveries	(61,481)	—	—	(61,481)	61,481
Total Expenditure	\$ 3,207,002	\$ 12,207	\$ 72,172	\$ 3,291,381	\$ (65,277)
Recoveries into Appropriations	(65,277)	—	—	(65,277)	65,277
Net Expenditure	<u>\$ 3,141,725</u>	<u>\$ 12,207</u>	<u>\$ 72,172</u>	<u>\$ 3,226,104</u>	<u>—</u>

**SUMMARY OF EXPENDITURE BY DEPARTMENT
AND EXPENDITURE OBJECT CODE—Continued**

Net Object Code Expenditure 1984	Net Object Code Expenditure 1983	Increase or (Decrease)	
\$ 4,757	\$ 3,448	\$ 1,309	Note 1
5,724	2,717	3,007	Note 2
18,736	18,755	(19)	
1,624	1,659	(35)	
11,868	9,313	2,555	Note 3
83,716	84,820	(1,104)	Note 4
3,122	2,984	138	
39,854	28,091	11,763	Note 5
1,090	809	281	
35,229	37,538	(2,309)	Note 6
366	209	157	
19,727	18,413	1,314	Note 7
41,966	14,953	27,013	Note 8
13,922	14,819	(897)	
269,555	174,637	94,918	Note 9
973	1,196	(223)	
4,534	4,389	145	
2,909	3,580	(671)	
350	637	(287)	
5,277	4,060	1,217	Note 10
1,910,397	1,724,792	185,605	Note 11
9,377	13,064	(3,687)	Note 12
8,758	7,683	1,075	Note 13
25,637	25,938	(301)	
6,890	6,473	417	
18,560	30,436	(11,876)	Note 14
11,482	10,298	1,184	Note 15
2,621	2,680	(59)	
10,792	9,393	1,399	Note 16
448,489	400,366	48,123	Note 17
851	844	7	
176,888	154,944	21,944	Note 18
2,349	2,173	176	
9,170	9,850	(680)	
4,193	4,101	92	
7,518	8,620	(1,102)	Note 19
5,454	4,926	528	
13,612	—	13,612	
(12,233)	—	(12,233)	
—	—	—	
—	—	—	
\$3,226,104	\$2,843,608	\$382,496	
—	—	—	
\$3,226,104	\$2,843,608	\$382,496	

EXPLANATORY COMMENTS REGARDING EXPENDITURE OBJECT CODE INCREASES (DECREASES)

For the year ended March 31, 1984

**NOTE 1: ADVERTISING AND EXHIBITS
(\$1.3 million increase)**

The increased costs in this category occurred mainly in the Department of Labour and Employment Services (\$1.1 million) as a result of the implementation and operation of the Jobs Fund Program. This was the first full year of operation of the above mentioned program.

NOTE 2: AIRCRAFT RENTALS (\$3.0 million increase)

A higher incidence of forest fires during the 1983-84 fiscal year resulted in a \$2.2 million increase in Fire Suppression costs incurred by the Department of Natural Resources. Also, there was an increase of \$0.8 million in this category because the Mosquito Abatement Program in the Department of Flood Control and Emergency Expenditures was required during the 1983-84 fiscal year.

**NOTE 3: COMPUTER RELATED EXPENDITURES
(\$2.6 million increase)**

Increased costs in this category result mainly from a \$1.1 million increase in expenditure by the Department of Education for its Post Secondary, Adult and Continuing Education Division Administration. There was also an increase of \$0.6 million by the Department of Economic Development and Tourism for the Manitoba Research Council.

NOTE 4: CONSTRUCTION CONTRACTS (\$1.1 million decrease)

Decreased costs in this category result mainly from a \$10.1 million reduction in expenditure by the Department of Highways for Construction and Upgrading of Provincial Trunk Highways, Provincial Roads and related projects. The Department of Education also decreased expenditure in this category by \$1.9 million because of the completion of construction of Hillridge School in the 1983-84 fiscal year.

These decreases were partially offset by a \$10.6 million increase related to various construction projects in the Department of Government Services such as construction of New Law Courts Building (\$8.5 million), renovations to Robert Fletcher Building (\$1.4 million) and renovations to the Manitoba Archives Building (\$1.1 million).

**NOTE 5: EMPLOYEE—FRINGE BENEFITS
(\$11.8 million increase)**

Increased costs in this category result mainly from increased employee benefits paid by the Civil Service Commission as required by legis-

lation or agreement as follows: Civil Service Superannuation Plan \$1.6 million, Canada Pension Plan \$0.6 million, Group Life Insurance \$0.2 million, Workers' Compensation Board \$0.9 million, Unemployment Insurance Plan \$3.1 million, and Dental Plan \$0.8 million. The first full year of operation of the Levy for Health and Post Secondary Education resulted in increased costs of \$2.1 million.

**NOTE 6: EQUIPMENT SPECIALIZED
(\$2.3 million decrease)**

Decrease in the expenditure for specialized equipment occurred mainly in the Department of Highways and Transportation. There was no purchase of a Water Bomber during the 1983-84 fiscal year; consequently there was a reduction in expenditure of \$3.2 million as only maintenance costs of the Water Bomber were incurred. The above mentioned decrease was partially offset by the increase of \$0.7 million related to the Mosquito Abatement Program incurred during the 1983-84 fiscal year by the Department of Flood Control and Emergency Expenditures.

**NOTE 7: FEES ON BEHALF OF CITIZENS
(\$1.3 million increase)**

Increased costs in this category resulted mainly from increased assistance payments in the Department of Community Services and Corrections and Department of Health as follows: Home Care Assistance \$0.5 million and Health Services under the Social Allowances Program \$0.9 million. These increases, as in the previous year, were generally due to increased caseloads and increased levels of support.

NOTE 8: FEES OTHER (\$27.0 million increase)

The increase was mainly due to the fact that this fiscal year Law Enforcement expenditures of \$24.3 million via the Attorney-General's Department were included in this category rather than in "Miscellaneous" as was done the previous fiscal year. Also, expenditure incurred by the Department of Education for the operating costs of the new Technical Training Centre and participation in the Inter-Provincial Training Agreement caused a further increase of \$1.0 million and \$0.5 million respectively.

**NOTE 9: FINANCIAL AND DEBT CHARGES
(\$94.9 million increase)**

The increase in the Department of Finance spending is mainly attributable to a net increase of \$77.9 million in Public Debt expenditure.

The major factors contributing to the increase in expenditures were an increase of \$59.7 million of net interest costs for long term financing (excluding the Manitoba School Capital Financing Authority debt assumed by the Province) and \$33.2 million for foreign exchange costs on maturity of provincial securities. These increases were partially offset by an increase in investment earnings of \$12.9 million from the cash management program and the Provincial Sinking Fund, and \$4.6 million in interest recovered on advances to government agencies and crown corporations. Also, a net reduction of \$5.7 million occurred when the Manitoba School Capital Financing Authority assets and liabilities were transferred to the Province.

Expenditures related to Hydro Rates Stabilization increased by \$15.4 million mainly as a result of foreign exchange costs on maturity of debt obligations related to Manitoba Hydro.

**NOTE 10: GASOLINE AND LUBRICANTS
(\$1.2 million increase)**

The increase in this category is due to increased spending by the Department of Natural Resources and the Department of Highways and Transportation of \$0.6 million and \$0.5 million respectively. The increased spending in the Department of Natural Resources is mainly attributable to the severity and increased number of forest fires that had to be suppressed during the 1983-84 fiscal year. The increase in the Department of Highways and Transportation is mainly due to a gasoline price increase that came into effect April 1, 1983.

NOTE 11: GRANTS (\$185.6 million increase)

Significant increases or decreases in the amount of grants paid under certain programs occurred in the following Departments:

a) HEALTH (\$87.6 million increase)

Payments to the Manitoba Health Services Commission increased by \$86.2 million over the previous fiscal year primarily due to the following: increased hospital costs attributed to negotiated salary contracts and general cost increases for supplies and operating expenses of \$47.5 million; increased costs for new and renovated facilities net of closures of \$2.5 million; increased operating costs under the Personal Care Home Program of \$17.5 million; in-

creased volume and fee for service payments under the Medical Program and \$14.0 million and increased volume and cost of drugs under the Pharmacare Program of \$4.2 million.

**b) EDUCATION/PUBLIC SCHOOLS SUPPORT
(\$46.3 million increase)**

The increase in expenditures is mainly attributable to a \$24.7 million increase in the level of financial support provided to School Divisions and to a \$14.0 million increase in the level of funding provided to the Universities Grants Commission which provides financial support to Universities. The increase was partially offset by a decrease of \$3.0 million in expenditures related to capital assets which is mainly due to a decrease in funding requirements for the Hillridge, Wanipigow and Cross Lake schools. Construction of these schools commenced in prior years and the 1983-84 expenditures reflect completion costs only.

c) LABOUR (\$17.2 million increase)

The increase in expenditure results mainly from the new programs started in the Department during the 1983-84 fiscal year. These new programs, Manitoba Employment Action Program and Career Start Program each caused increases of \$7.2 million for an overall increase of \$14.4 million.

d) LOCAL GOVERNMENT GENERAL SUPPORT GRANT (\$12.2 million increase)

The Local Government General Support Program was established in the 1983-84 fiscal year to enable local governments to meet their Levy for Health and Post-Secondary Education without resorting to program or service cutbacks or increase in local property taxes. Payments made were \$3.8 million to the City of Winnipeg, \$7.6 million to School Divisions and Districts throughout Manitoba, and \$0.8 million to Rural Municipalities, Cities, Towns, Villages and Local Government Districts.

e) AGRICULTURE (\$8.3 million decrease)

The major decrease in departmental spending was \$9.9 million in the Income Insurance Fund. One-time productivity enhance-

ment grants were paid to beef producers in 1982-83 which resulted in a year over year decrease of \$13.5 million. The decrease was partially offset by an increase in expenditures of \$2.1 million for full year implementation costs of the Beef Program and \$1.5 million for the establishment of the Income Insurance Fund for Hog Producers.

f) FINANCE (\$8.4 million increase)

An increase of \$8.4 million in Tax Credit payments is mainly attributable to increased Property Tax Credits of \$5.1 million, increased Cost of Living Tax Credits of \$1.7 million and an increase of \$1.0 million in the Resident Homeowner Tax Assistance Program.

g) MUNICIPAL AFFAIRS (\$6.3 million increase)

The increase in expenditure is mainly due to increased activity in capital asset related projects during the 1983-84 fiscal year, particularly for community programs in relation to municipalities (\$2.0 million) and community groups (\$2.9 million).

h) NORTHERN AFFAIRS (\$5.1 million increase)

An increase of \$1.5 million in the Northern Flood Agreement is the result of a contribution for the provincial portion of capital and operating costs of the Cross Lake Arena as required under provisions of the Agreement. Increased expenditures on the Canada-Manitoba Northern Development Agreement of \$4.1 million are the result of the late signing of the Agreement and an increased level of cost-shared programming in 1983-84.

i) COMMUNITY SERVICES AND CORRECTIONS (\$5.0 million increase)

The increase is attributable to increased expenditures in the Day Care Service Program of \$2.3 million as a result of an increase in the number of families eligible for subsidization due to a revision of the income qualifications. There was also a \$2.2 million increase in the Child and Family Service Program mainly as a result of a 9% increase in funding to external agencies.

j) URBAN AFFAIRS (\$4.1 million increase)

The increase in the Departments expenditure results mainly from a \$3.3 million increase in grant payments to the City of Winnipeg.

k) ENVIRONMENT AND WORKPLACE SAFETY AND HEALTH (\$4.1 million increase)

The increase in expenditures is primarily due to the payment of a one-time subsidy grant of \$4.0 million to the Workers' Compensation Board in the 1983-84 fiscal year.

NOTE 12: LAND AND BUILDINGS—PURCHASES (\$3.7 million decrease)

The decrease in this category is attributed mainly to the Department of Urban Affairs as a result of decreased expenditures of \$3.7 million under the Winnipeg Inner City Core Agreement. This decrease was due to the finalization of land purchases under the Land Acquisition Program during the 1983-84 fiscal year.

NOTE 13: MATERIALS—BUILDINGS (\$1.1 million increase)

The increase in this category is attributed to the fact that there was a minimal increase of \$0.4 million in the total object code, but coupled with a \$0.7 million decrease in recoveries by the Department of Government Services during the year, resulting in a net overall increase of \$1.1 million.

NOTE 14: MISCELLANEOUS (\$11.9 million decrease)

The decrease in this category mainly occurred in the Department of Attorney-General. During the 1983-84 fiscal year law enforcement expenditures for the policing agreement with the R.C.M.P. were treated as "Other Fees" rather than "Miscellaneous", resulting in a \$23.0 million decrease in this category. This decrease was partially offset by the \$10.7 million salary transfer to the Jobs Fund Trust Account of funds made available through the voluntary salary increase deferred by members of the Manitoba Government Employees Association. No similar expenditure occurred in 1982-83.

NOTE 15: POSTAGE, TELEPHONE, TELEGRAPH (\$1.2 million increase)

The increased costs in this category were attributed to an increase in telephone rates allowed by the Manitoba Public Utilities Board in July of 1983. This rate increase caused a marginal increase in expenditures in this category in numerous Departments of the Government.

NOTE 16: REAL ESTATE RENTALS (\$1.4 million increase)

The increased costs in this category occurred mainly in the Department of Government Services (\$1.4 million) as a result of increased rental rates and an increase in space rented.

**NOTE 17: SALARIES AND WAGES
(\$48.1 million increase)**

The increase of \$48.1 million in the cost of Salaries and Wages paid by the Government results mainly from the general salary increase that was negotiated with employees for the second year of a two year Salary Agreement which was subsequently extended to thirty months ending September 28th, 1984. This increase was not as large as the previous year because of the \$10.7 million voluntary salary increase deferral made by members of the

Manitoba Government Employees Association.

NOTE 18: SUBSISTENCE (\$21.9 million increase)

This increase continues to reflect the higher costs of food and shelter under the assistance programs administered by the Department of Community Services and Corrections. The largest increases occurred in: the Social Security Program \$12.6 million and \$8.3 million in the Municipal Assistance Program.

NOTE 19: TRAVELLING (\$1.1 million decrease)

The decrease in this category was mainly attributable to the attempt made by most Government Departments to reduce costs. The majority of Departments were able to show a net decrease in expenditure in this category for the 1983-84 fiscal year.

EXPENDITURE OBJECT CODE CATEGORIES

ADVERTISING AND EXHIBITS

Payments for all advertising placed in periodicals, newspapers, television or other media that relate to government business including advertising of vacant positions in the Civil Service.

AIRCRAFT RENTALS

This includes costs related to the rental of all types of aircraft used in disasters such as flood, fire, etc.

AUTOMOBILES

Includes the acquisition of automobiles either by purchase or leasing and the costs associated with maintenance and repair. Mileage payments to employees for the use of personal vehicles are also included.

CANADA-MANITOBA SHARED COST AGREEMENT

This includes the costs incurred by Departments under this Agreement as well as the subsequent recovery from the Department responsible for administering the Agreement.

CLOTHING

Includes uniforms and clothing for employees and clothing, footwear, etc., for recipients of social allowances.

COMPUTER RELATED EXPENDITURE

Includes the study, development and implementation of all computer programs for the government, the purchase of rental of equipment, software and charges for the computer processing of all transactions.

CONSTRUCTION CONTRACTS

Amounts paid for the construction of buildings, bridges, highways, roads and parks.

EDUCATIONAL ASSISTANCE

Payment for tuition fees, equipment and/or books for employees who attend various courses, conferences and conventions. This category also includes the purchase of educational supplies in the Community Colleges Division of the Department of Education and training and development of handicapped people in the Department of Health and Social Development.

EMPLOYEE — FRINGE BENEFITS

Includes the employer's share of the costs of Canada Pension Plan, Unemployment Insurance, group life and other employee benefit programs.

EQUIPMENT — MEDICAL

Includes the purchase or rental of medical equipment and the costs of maintenance and repair.

EQUIPMENT — SPECIALIZED

The purchase, rental and maintenance of equipment other than medical, automobiles and computer are included under this classification.

FEES — MEMBERSHIP

Includes membership in public service organizations and other National, Provincial or Municipal organizations.

FEES — ON BEHALF OF CITIZENS

Legal, medical, dental and optical fees incurred on behalf of non-employees are included.

FEES — OTHER

This includes those fees and honoraria that are paid to non-employees who have been appointed to boards, commissions and other agencies. Payments to witnesses, jurors and court reporters are also included. RCMP costs are recorded in this category under the department of the Attorney-General.

FEES — PROFESSIONAL

Fees, other than computer related costs paid to individuals and firms that provide professional assistance or services such as architects, lawyers, accountants and medical examiners are reported under this heading.

FINANCIAL AND DEBT CHARGES

This includes the costs related to the public debt of the Province such as debt redemptions, premiums, interest and charges by banks for exchange, services, etc.

FREIGHT, EXPRESS, CARTAGE

Includes delivery charges on goods purchased by the government other than the initial cost of securing the item.

FUEL — HEATING

All fuel oil, natural gas, coal and electricity used by the departments in heating their premises are recorded here.

FURNITURE AND FURNISHINGS — OFFICE

The costs to purchase or lease general office equipment such as desks, typewriters and filing cabinets. The related maintenance and repair costs are included.

FURNITURE AND FURNISHINGS — OTHER

This includes the cost of furnishings other than office equipment.

GASOLINE AND LUBRICANTS

This includes gasoline or other motive fuels and lubricants. Does not include purchase of these items for government owned automobiles.

GRANTS

Payments to various individuals and organizations in support of various projects and programs including bursaries, cultural activities, charitable organizations, etc. Grants or transfer payments to other governments and government agencies are reported in this category.

JOB FUND TRANSFERS

Includes the costs incurred by Departments in developing projects as well as the subsequent recovery from the Department responsible for approving said projects.

LAND AND BUILDINGS — PURCHASE

This includes the purchase of land and/or buildings required by the government.

MATERIALS — BUILDING

The materials and related costs for new construction or renovation of existing property, including improvements to the grounds and routine maintenance supplies, other than janitorial services.

MATERIALS — OTHER

Includes material and related costs required for purposes other than buildings such as: aggregates and mixes; asphalt; cement; reinforcing steel, etc.

MEDICAL SERVICES AND SUPPLIES

Includes the costs of institutional services and supplies.

MISCELLANEOUS

Various expenditures that do not relate to any other category are reported as miscellaneous. This includes promotional costs, insurance, purchase of research animals, property loss and damage, crime compensation payments, etc.

POSTAGE, TELEPHONE AND TELEGRAPH

All costs for postage, telephone (including installation, long distance and other charges), telex and other related forms of communication.

PUBLICATIONS

Includes library reference material, books, periodicals, pamphlets, newspapers, etc.

REAL ESTATE RENTALS

Rental of offices, classrooms, meeting rooms, etc.

SALARIES AND WAGES

The salaries paid to Ministers, contract employees and the regular Civil Service are reported under this heading. Indemnities, living and constituency allowances paid to MLA's are also included. Overtime, remoteness allowances, shift premiums and other negotiated allowances are also included.

SEED, GARDEN, FEED AND FODDER

Includes the purchase of garden supplies, fertilizer and payments for feed and fodder assistance.

SUBSISTENCE

This includes payments for food and shelter under various government assistance programs. It also includes the costs of food, board and room of employees other than when travelling.

SUPPLIES — BUILDING MAINTENANCE

The costs of providing the necessary janitorial, laundry and other supplies for government office and/or institutional buildings.

SUPPLIES — PRINTING AND STATIONERY

This includes the cost of all printed forms, microfilming, photo copier and general office supplies such as pens, pencils, paper, etc.

TRANSPORTATION — NON-EMPLOYEE

Payments made for the transportation of non-employees are reported under this heading, particularly for medical or emergency reasons.

TRAVELLING

This includes the cost of all travelling by Ministers, MLA's and employees of the government while on government business. Automobile costs are recorded separately.

UTILITIES

This includes all light, power, water, and sewer charges.

GOVERNMENT OF THE PROVINCE OF MANITOBA
DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

**Recording Amounts Authorized, Expended And Unexpended
For The Year Ended March 31, 1984**

Approp. No.	Department and Appropriation	Amount Authorized	Expended	Unexpended
LEGISLATION (I)				
1.	Indemnities (Statutory)	\$1,839,525.15	\$1,839,525.15	\$ -
2.	Retirement Allowances Including Refunds of Contributions (Statutory).....	517,413.91	517,413.91	-
3.	Members' Allowances (Statutory)	361,563.13	361,563.13	-
4.	Other Assembly Expenditures			
	Main Estimate.....	\$1,386,100.00		
	Main Estimate *	(1,100.00)		
	Main Estimate **	1,160.00		
	Special Warrant	72,000.00	1,458,160.00	1,357,713.00
				100,447.00
5.	Provincial Auditor's Office			
	Main Estimate.....	2,316,900.00		
	Main Estimate *	(52,700.00)		
	Main Estimate **	1,339.00	2,265,539.00	2,192,923.76
				72,615.24
6.	Ombudsman			
	Main Estimate.....	235,200.00		
	Main Estimate *	(16,000.00)		
	Main Estimate **	268.00		
	Special Warrant	31,500.00	250,968.00	242,276.60
				8,691.40
7.	Electoral Office			
	Main Estimate.....	235,300.00		
	Main Estimate *	(13,400.00)		
	Main Estimate **	268.00	222,168.00	169,872.93
				52,295.07
		<u>\$6,915,337.19</u>	<u>\$6,681,288.48</u>	<u>\$ 234,048.71</u>

EXECUTIVE COUNCIL (II)

1.	General Administration			
	Main Estimate.....	\$1,857,000.00		
	Main Estimate *	(44,300.00)		
	Main Estimate **	4,464.00		
	Special Warrant	100,000.00	\$1,917,164.00	\$1,843,373.79
				\$ 73,790.21
2.	Information Services			
	Main Estimate.....	553,200.00		
	Main Estimate **	5,804.00	559,004.00	554,406.19
				4,597.81
3.	Advertising Audit Office			
	Main Estimate.....	1,079,900.00		
	Main Estimate **	26,161.00		
	Special Warrant	25,400.00	1,131,461.00	1,022,563.67
				108,897.33
		<u>\$3,607,629.00</u>	<u>\$3,420,343.65</u>	<u>\$ 187,285.35</u>

Approp. No.	Department and Appropriation	Amount Authorized	Expended	Unexpended
AGRICULTURE (III)				
1.	General Administration			
	Main Estimate.....	\$4,616,500.00		
	Main Estimate *	(89,100.00)		
	Main Estimate **	14,911.00	\$4,542,311.00	\$4,082,776.92
				\$459,534.08
2.	Manitoba Crop Insurance Corporation			
	—Administration			
	Main Estimate.....	3,897,800.00		
	Main Estimate *	(67,600.00)		
	Main Estimate **	14,464.00	3,844,664.00	3,698,521.61
				146,142.39
3.	Manitoba Agricultural Credit Corporation			
	Main Estimate.....	6,571,000.00		
	Main Estimate *	(36,300.00)		
	Main Estimate **	893.00	6,535,593.00	4,993,761.71
				1,541,831.29
4.	Agricultural Development and Marketing Division			
	Main Estimate.....	10,068,900.00		
	Main Estimate *	(72,600.00)		
	Main Estimate **	31,608.00	10,027,908.00	9,318,677.77
				709,230.23
5.	Farm and Rural Development Division			
	Main Estimate.....	13,240,400.00		
	Main Estimate *	(268,400.00)		
	Main Estimate **	28,215.00		
	Main Estimate ***	(20,800.00)	12,979,415.00	12,257,210.89
				722,204.11
6.	Policy and Economics Division			
	Main Estimate.....	848,500.00		
	Main Estimate **	3,661.00	852,161.00	747,027.26
				105,133.74
7.	Canada-Manitoba Value-Added Crops Production Agreement			
	Main Estimate.....	1,649,200.00		
	Main Estimate ***	325,900.00	1,975,100.00	1,777,924.05
				197,175.95
8.	Expenditures Related to Capital Assets			
	Main Estimate.....		7,471,100.00	6,003,452.83
				1,467,647.17
9.	Income Insurance Fund			
	Main Estimate.....	5,560,000.00		
	Main Estimate **	5,357.00	5,565,357.00	5,230,124.59
				335,232.41
			\$53,793,609.00	\$48,109,477.63
				\$5,684,131.37

ATTORNEY-GENERAL (IV)

1.	General Administration			
	Main Estimate.....	\$1,952,600.00		
	Main Estimate *	(19,600.00)		
	Main Estimate **	4,374.00		
	Special Warrant	125,000.00	\$ 2,062,374.00	\$ 1,996,461.74
				\$ 65,912.26
2.	Legal Services			
	Main Estimate.....	5,505,400.00		
	Main Estimate *	(12,400.00)		
	Main Estimate **	6,340.00		
	Special Warrant	108,800.00	5,608,140.00	5,559,515.12
				48,624.88
	<i>Carried Forward</i>		\$ 7,670,514.00	\$ 7,555,976.86
				\$ 114,537.14

No.	Department and Appropriation <i>Brought Forward</i>	Amount Authorized	Expended	Unexpended
3.	Boards and Commissions	\$ 7,670,514.00	\$ 7,555,976.86	\$ 114,537.14
	Main Estimate..... 2,214,400.00			
	Main Estimate * (28,400.00)			
	Main Estimate ** 3,661.00			
	Special Warrant 324,200.00	2,513,861.00	2,474,446.44	39,414.56
4.	Land Titles Offices			
	Main Estimate..... 4,327,200.00			
	Main Estimate * (24,000.00)			
	Main Estimate ** 20,804.00	4,324,004.00	4,310,627.80	13,376.20
5.	Law Courts			
	Main Estimate..... \$16,287,100.00			
	Main Estimate * (196,800.00)			
	Main Estimate ** 34,287.00	16,124,587.00	15,614,797.46	509,789.54
6.	Legislative Counsel			
	Main Estimate..... 444,200.00			
	Main Estimate * (77,300.00)			
	Main Estimate ** 446.00			
	Special Warrant 3,700.00	371,046.00	351,986.30	19,059.70
7.	Law Enforcement			
	Main Estimate.....	25,660,200.00	24,740,001.94	920,198.06
8.	Public Trustee			
	Main Estimate..... 1,463,000.00			
	Main Estimate ** 3,125.00			
	Special Warrant 81,400.00	1,547,525.00	1,522,661.56	24,863.44
9.	Canada-Manitoba Legal Aid			
	Main Estimate..... 7,251,300.00			
	Special Warrant 865,000.00	8,116,300.00	8,116,110.34	189.66
10.	Personal Property Security Registry			
	Main Estimate..... 888,800.00			
	Main Estimate * (13,900.00)			
	Main Estimate ** 6,072.00	880,972.00	749,142.74	131,829.26
12.	Judgments (Statutory).....	56,065.96	56,065.96	-
		\$67,265,074.96	\$65,491,817.40	\$1,773,257.56

CIVIL SERVICE (XVII)

1.	Civil Service Commission			
	Main Estimate.....	\$3,267,800.00		
	Main Estimate *	(56,500.00)		
	Main Estimate **	4,375.00		
	Special Warrant	34,900.00	\$ 3,250,575.00	\$ 3,249,394.84
2.	Civil Service Benefit Plans			
	Main Estimate.....	26,413,400.00		
	Special Warrant	2,397,600.00		
	Special Warrant	217,728.00	29,028,728.00	28,623,043.25
3.	Levy for Health and Post-Secondary Education			
	Main Estimate	6,870,200.00	6,726,592.13	143,607.87
		\$39,149,503.00	\$38,599,030.22	\$ 550,472.78

COMMUNITY SERVICES AND CORRECTIONS (IX)

1.	General Administration			
	Main Estimate.....	\$2,194,700.00		
	Main Estimate *	(63,000.00)		
	Main Estimate **	3,750.00		
	Special Warrant	149,700.00	\$ 2,285,150.00	\$ 2,260,567.27
	Carried Forward		\$ 2,285,150.00	\$ 2,260,567.27
				\$ 24,582.73

Approp. No.	Department and Appropriation <i>Brought Forward</i>	Amount Authorized	Expended	Unexpended
2.	Financial and Administrative Services	\$ 2,285,150.00	\$ 2,260,567.27	\$ 24,582.73
	Main Estimate.....	3,196,800.00		
	Main Estimate *	(150,000.00)		
	Main Estimate **	10,358.00		
	Special Warrant	105,200.00	3,162,358.00	3,151,373.45
3.	Community Social Services	9,722,500.00		
	Main Estimate.....	(105,300.00)		
	Main Estimate *	4,554.00	9,621,754.00	9,329,734.65
4.	Child and Family Services	44,691,200.00		
	Main Estimate.....	4,018.00	44,695,218.00	43,936,697.50
5.	Rehabilitative Services	51,978,700.00		
	Main Estimate.....	(223,800.00)		
	Main Estimate *	1,339.00	51,756,239.00	50,047,027.41
6.	Social Security Services	157,325,300.00		
	Main Estimate.....	(797,100.00)		
	Main Estimate *	16,787.00		
	Special Warrant	5,334,200.00	161,879,187.00	160,735,458.73
7.	Corrections and Probation Services	29,463,100.00		
	Main Estimate.....	(167,500.00)		
	Main Estimate *	62,858.00		
	Special Warrant	504,700.00	29,863,158.00	29,435,119.79
		\$303,263,064.00	\$298,895,978.80	\$ 4,367,085.20

CONSUMER AND CORPORATE AFFAIRS (V)

1.	General Administration			
	Main Estimate.....	\$ 730,200.00		
	Main Estimate *	(17,500.00)		
	Main Estimate **	536.00	\$ 713,236.00	\$ 627,994.85
2.	Consumer Affairs			
	Main Estimate.....	935,500.00		
	Main Estimate *	(29,900.00)		
	Main Estimate **	357.00	905,957.00	831,352.33
3.	Corporate Affairs			
	Main Estimate.....	2,466,300.00		
	Main Estimate *	(25,600.00)		
	Main Estimate **	1,428.00		
	Special Warrant	43,000.00	2,485,128.00	2,424,130.21
		\$ 4,104,321.00	\$ 3,883,477.39	\$ 220,843.61

CO-OPERATIVE DEVELOPMENT (VI)

1.	General Administration			
	Main Estimate.....	\$ 117,300.00		
	Main Estimate *	(2,200.00)		
	Main Estimate **	179.00		
	Special Warrant	17,000.00		
	Special Warrant	32,000.00	\$ 164,279.00	\$ 151,073.92
	<i>Carried Forward</i>		\$ 164,279.00	\$ 151,073.92
				\$ 13,205.08

No.	Department and Appropriation <i>Brought Forward</i>		Amount Authorized	Expended	Unexpended
2.	Co-operative and Credit Union Development and Regulation	\$ 164,279.00	\$ 151,073.92	\$ 13,205.08	
	Main Estimate..... 1,460.200.00				
	Main Estimate * (30,400.00)				
	Main Estimate ** 3,035.00				
	Special Warrant 3,000.00	<u>1,435,835.00</u>	<u>1,392,678.73</u>		<u>43,156.27</u>
3.	Interest Forgiveness				
	Main Estimate..... 4,819,500.00				
4.	Expenditures Related to Capital Assets				
	Main Estimate..... 50,000.00				
		<u>\$ 6,469,614.00</u>	<u>\$ 6,194,085.18</u>		<u>\$ 275,528.82</u>

CROWN INVESTMENTS (XXII)

1.	Administration				
	Main Estimate..... \$ 632,500.00				
	Main Estimate * (9,000.00)				
	Main Estimate *** 405,000.00	\$ 1,028,500.00	\$ 968,912.80	\$ 59,587.20	
		<u>\$ 1,028,500.00</u>	<u>\$ 968,912.80</u>		<u>\$ 59,587.20</u>

CULTURAL AFFAIRS AND HISTORICAL RESOURCES (XIV)

1.	General Administration				
	Main Estimate..... \$ 2,975,000.00				
	Main Estimate * (95,300.00)				
	Main Estimate ** 7,589.00	\$ 2,887,289.00	\$ 2,792,844.53	\$ 94,444.47	
2.	Cultural and Heritage Programs				
	Main Estimate..... 11,835,400.00				
	Main Estimate * (41,000.00)				
	Main Estimate ** 13,125.00	11,807,525.00	11,617,805.89	189,719.11	
3.	Communications				
	Main Estimate..... 734,100.00				
	Main Estimate ** 164,468.00	898,568.00	639,807.20	258,760.80	
4.	Expenditures Related to Capital Assets				
	Main Estimate..... 617,800.00				
		<u>\$ 16,211,182.00</u>	<u>\$ 15,642,567.30</u>	<u>\$ 568,614.70</u>	

Approp. No.	Department and Appropriation	Amount Authorized	Expended	Unexpended
ECONOMIC DEVELOPMENT AND TOURISM (X)				
1. Executive				
Main Estimate.....	\$ 5,257,600.00			
Main Estimate *	(16,300.00)			
Main Estimate **	<u>3,303.00</u>	\$ 5,244,603.00	\$ 5,091,043.56	\$ 153,559.44
2. Operations				
Main Estimate.....	15,257,800.00			
Main Estimate *	(165,200.00)			
Main Estimate **	<u>36,966.00</u>			
Main Estimate ***	<u>1,330,100.00</u>	16,459,666.00	16,124,221.97	335,444.03
3. Venture Capital Program				
Main Estimate.....		105,400.00	91,446.23	13,953.77
4. Expenditures Related to Capital Assets				
Main Estimate.....		4,160,000.00	3,936,307.54	223,692.46
		<u>\$25,969,669.00</u>	<u>\$25,243,019.30</u>	<u>\$ 726,649.70</u>
EDUCATION (XVI)				
1. Departmental Administrative Support Services				
Main Estimate.....	\$ 5,381,700.00			
Main Estimate *	(88,200.00)			
Main Estimate **	<u>43,216.00</u>	\$ 5,336,716.00	\$ 5,154,421.31	\$ 182,294.69
2. Planning and Research				
Main Estimate.....	470,700.00			
Main Estimate *	(8,800.00)			
Main Estimate **	<u>2,768.00</u>	464,668.00	401,931.11	62,736.89
3. Financial Support—Public Schools				
Main Estimate.....	369,976,200.00			
Main Estimate **	<u>2,054.00</u>	369,978,254.00	294,678,061.50	75,300,192.50
4. Program Development and Support Services				
Main Estimate.....	15,659,900.00			
Main Estimate *	(255,300.00)			
Main Estimate **	<u>96,608.00</u>	15,501,208.00	15,037,996.93	463,211.07
5. Post-Secondary, Adult and Continuing Education				
Main Estimate.....	51,652,300.00			
Main Estimate *	(839,900.00)			
Main Estimate **	<u>96,520.00</u>			
Special Warrant	<u>2,164,500.00</u>	53,073,420.00	52,119,571.87	953,848.13
6. Universities Grants Commission				
Main Estimate.....	148,594,000.00			
Main Estimate *	(4,800.00)			
Main Estimate **	<u>357.00</u>	148,589,557.00	148,523,089.87	66,467.13
7. Bureau de l'Education Française				
Main Estimate.....	3,336,300.00			
Main Estimate *	(34,400.00)			
Main Estimate **	<u>14,821.00</u>			
Special Warrant	<u>210,500.00</u>	3,527,221.00	3,520,283.71	6,937.29
8. Expenditures Related to Capital Assets				
Main Estimate.....	23,525,800.00			
Main Estimate **	<u>96,610.00</u>	23,622,410.00	23,612,508.75	9,901.25
		<u>\$620,093,454.00</u>	<u>\$543,047,865.05</u>	<u>\$77,045,588.95</u>

Approp. No.	Department and Appropriation	Amount Authorized	Expended	Unexpended
ENERGY AND MINES (XXIII)				
1.	Administration			
	Main Estimate.....	\$ 1,024,800.00		
	Main Estimate **	446.00	\$ 1,025,246.00	\$ 1,009,615.91
				\$ 15,630.09
2.	Energy			
	Main Estimate.....	6,228,300.00		
	Main Estimate **	7,054.00	6,235,354.00	4,558,891.03
3.	Mineral Resources			
	Main Estimate.....	5,422,500.00		
	Main Estimate *	(126,900.00)		
	Main Estimate **	8,125.00	5,303,725.00	5,198,769.50
4.	Expenditures Related to Capital Assets			
	Main Estimate.....		1,345,300.00	170,000.00
				1,175,300.00
			\$13,909,625.00	\$10,937,276.44
				\$2,972,348.56
ENVIRONMENT AND WORKPLACE SAFETY AND HEALTH (XXXI)				
1.	Executive Administration			
	Main Estimate.....	\$ 1,038,200.00		
	Main Estimate *	(68,500.00)		
	Main Estimate **	179.00		
	Special Warrant	4,030,700.00	\$ 5,000,579.00	\$ 4,999,356.48
				\$ 1,222.52
2.	Environmental Management			
	Main Estimate.....	7,384,900.00		
	Main Estimate *	(84,100.00)		
	Main Estimate **	17,858.00	7,318,658.00	7,134,756.98
3.	Clean Environment Commission			
	Main Estimate.....	371,800.00		
	Main Estimate *	(5,000.00)		
4.	Manitoba Environmental Council			
	Main Estimate.....		78,000.00	69,277.67
5.	Workplace Safety and Health			
	Main Estimate.....	2,217,200.00		
	Main Estimate *	(27,100.00)		
	Main Estimate **	2,232.00		
	Special Warrant	151,200.00	2,343,532.00	2,340,319.38
6.	Worker Advisor Office			
	Main Estimate.....	347,400.00		
	Special Warrant	11,200.00	358,600.00	358,298.43
			\$15,466,169.00	\$15,263,172.56
				\$ 202,996.44
FINANCE (VII)				
1.	General Administration Division			
	Main Estimate.....	\$ 1,188,200.00		
	Main Estimate **	6,249.00	\$ 1,194,449.00	\$ 1,162,525.36
2.	Treasury Division			
	Main Estimate.....	829,500.00		
	Main Estimate **	2,679.00	832,179.00	826,603.02
3.	Comptroller's Division			
	Main Estimate.....	3,268,000.00		
	Main Estimate *	(47,300.00)		
	Main Estimate **	12,501.00	3,233,201.00	3,205,976.23
	Carried Forward		\$ 5,259,829.00	\$ 5,195,104.61
				\$ 64,724.39

Approp. No.	Department and Appropriation <i>Brought Forward</i>.....	Amount Authorized	Expended	Unexpended
4.	Taxation Division	\$ 5,259,829.00	\$ 5,195,104.61	\$ 64,724.39
	Main Estimate.....	7,635,900.00		
	Main Estimate *	(149,000.00)		
	Main Estimate **	35,715.00	7,522,615.00	6,798,480.97
5.	Federal-Provincial Relations and Research Division			724,134.03
	Main Estimate.....	1,077,500.00		
	Main Estimate **	4,018.00	1,081,518.00	1,005,482.21
6.	Information Management Division			76,035.79
	Main Estimate.....	856,400.00		
	Main Estimate *	(20,000.00)		
	Main Estimate **	4,464.00	840,864.00	736,036.18
7.	Temporary Assignment Program			104,827.82
	Main Estimate.....	65,000.00		
	Main Estimate *	(65,000.00)	-	-
8.	Tax Credit Payments			
	Main Estimate.....	174,100,000.00		
	Special Warrant	7,000,000.00	181,100,000.00	180,820,635.72
9.	Reciprocal Taxation Agreement			279,364.28
	Main Estimate.....	4,100,000.00		
	Main Estimate **	(4,100,000.00)	-	-
10.	Public Debt (Statutory)		239,744,828.74	239,744,828.74
11.	Hydro Rates Stabilization (Statutory)		21,900,967.03	21,900,967.03
			\$457,450,621.77	\$456,201,535.46
				\$1,249,086.31

FITNESS, RECREATION AND SPORT (XXIV)

1.	General Administration			
	Main Estimate.....	\$515,900.00		
	Main Estimate *	(11,190.00)		
	Main Estimate **	357.00		
	Special Warrant	6,000.00	\$ 511,067.00	\$ 501,941.99
2.	Fitness, Recreation and Sport			\$ 9,125.01
	Main Estimate.....	2,527,400.00		
	Main Estimate *	(31,810.00)		
	Main Estimate **	3,929.00	2,499,519.00	2,449,215.70
			\$ 3,010,586.00	\$ 2,951,157.69
				\$ 59,428.31

GOVERNMENT SERVICES (VIII)

1.	General Administration			
	Main Estimate.....	\$2,315,100.00		
	Main Estimate *	(42,300.00)		
	Main Estimate **	3,661.00	\$ 2,276,461.00	\$ 2,202,421.89
2.	Field Services			\$ 74,039.11
	Main Estimate.....	43,155,600.00		
	Main Estimate *	(463,700.00)		
	Main Estimate **	122,324.00	42,814,224.00	39,628,226.47
3.	Supply and Services			3,185,997.53
	Main Estimate.....	7,291,400.00		
	Main Estimate *	(103,800.00)		
	Main Estimate **	544,923.00	7,732,523.00	7,276,340.37
4.	Project Services			456,182.63
	Main Estimate.....	2,616,000.00		
	Main Estimate *	(93,000.00)		
	Main Estimate **	3,035.00		
	Special Warrant	100,400.00	2,626,435.00	2,568,886.80
	<i>Carried Forward</i>		\$ 55,449,643.00	\$ 51,675,875.53
				\$3,773,767.47

Approp. No.	Department and Appropriation <i>Brought Forward</i>	Amount Authorized	Expended	Unexpended
5.	Land Value Appraisal Commission	\$ 55,449,643.00	\$ 51,675,875.53	\$ 3,773,767.47
	Main Estimate.....	85,200.00		
	Main Estimate *	(1,300.00)	83,900.00	30,896.38
6.	Expenditures Related to Capital Assets			
	Main Estimate.....	22,711,400.00		
	Main Estimate **	306,703.00		
	Special Warrant	1,350,000.00	24,368,103.00	24,301,062.45
			\$ 79,901,646.00	\$ 76,007,834.36
				\$ 3,893,811.64

HEALTH (XXI)

1.	Executive Function			
	Main Estimate.....	\$ 1,680,700.00		
	Main Estimate *	(36,300.00)		
	Main Estimate **	3,661.00	\$ 1,648,061.00	\$ 1,477,068.57
2.	Administrative Services			
	Main Estimate.....	4,192,800.00		
	Main Estimate *	(57,300.00)		
	Main Estimate **	17,680.00	4,153,180.00	4,083,993.05
3.	Community Health Operations			
	Main Estimate.....	51,616,900.00		
	Main Estimate *	(666,200.00)		
	Main Estimate **	17,947.00	50,968,647.00	49,181,695.13
4.	Community Health Programs			
	Main Estimate.....	31,939,000.00		
	Main Estimate *	(328,800.00)		
	Main Estimate **	24,464.00	31,634,664.00	28,487,778.54
5.	Chief Provincial Psychiatrist			
	Main Estimate.....	3,054,800.00		
	Main Estimate *	(117,300.00)		
	Main Estimate **	1,785.00	2,939,285.00	2,394,752.59
6.	The Alcoholism Foundation of Manitoba			
	Main Estimate.....		8,751,000.00	8,565,200.00
7.	Manitoba Health Services Commission			
	Main Estimate.....	899,891,600.00		
	Main Estimate *	(431,700.00)	899,459,900.00	887,067,000.00
8.	Expenditures Related to Capital Assets			
	Main Estimate.....		22,008,400.00	18,572,800.00
			\$ 1,021,563,137.00	\$ 999,830,287.88
				\$ 21,732,849.12

HIGHWAYS AND TRANSPORTATION (XV)

1.	General Administration			
	Main Estimate.....	\$ 4,160,400.00		
	Main Estimate *	(91,200.00)		
	Main Estimate **	2,411.00	\$ 4,071,611.00	\$ 3,692,454.20
2.	Management Services and Engineering			
	Main Estimate.....	15,766,300.00		
	Main Estimate *	(245,000.00)		
	Main Estimate **	30,269.00	15,551,569.00	15,275,641.26
3.	Planning and Design			
	Main Estimate.....	1,859,700.00		
	Main Estimate **	2,143.00	1,861,843.00	1,828,226.85
	<i>Carried Forward</i>		\$ 21,485,023.00	\$ 20,796,322.31
				\$ 688,700.69

Approp. No.	Department and Appropriation <i>Brought Forward</i>	Amount Authorized	Expended	Unexpended
4.	Operations—Highways and Airports	\$21,485,023.00	\$20,796,322.31	\$ 688,700.69
	Main Estimate.....	4,853,600.00		
	Main Estimate *	(351,300.00)		
	Main Estimate **	392,954.00	4,895,254.00	4,307,046.16
5.	Air/Radio Services			
	Main Estimate.....	2,640,100.00		
	Main Estimate **	47,858.00	2,687,958.00	2,248,044.67
6.	Motor Vehicle Branch			
	Main Estimate.....	13,880,400.00		
	Main Estimate *	(141,600.00)		
	Main Estimate **	42,501.00	13,781,301.00	13,184,784.06
7.	Expenditures Related to Capital Assets			
	Main Estimate.....	153,328,400.00		
	Main Estimate *	(643,900.00)		
	Main Estimate **	1,024,933.00	153,709,433.00	146,693,305.92
			\$196,558,969.00	\$187,229,503.12
				\$9,329,465.88

HOUSING (XXX)

1.	Housing			
	Main Estimate.....	\$40,434,000.00		
	Main Estimate *	(147,100.00)		
	Main Estimate **	1,786.00	\$ 40,288,686.00	\$37,278,322.84
			\$40,288,686.00	\$37,278,322.84
				\$3,010,363.16

LABOUR AND EMPLOYMENT SERVICES (XI)

1.	General Administration			
	Main Estimate.....	\$2,932,000.00		
	Main Estimate *	(54,900.00)		
	Main Estimate **	8,572.00	\$ 2,885,672.00	\$ 2,881,701.16
2.	Labour and Industrial Relations			
	Main Estimate.....	6,180,100.00		
	Main Estimate *	(148,400.00)		
	Main Estimate **	9,286.00	6,040,986.00	5,647,699.64
3.	Employment Services			
	Main Estimate.....	8,438,300.00		
	Main Estimate *	(127,500.00)		
	Main Estimate **	22,233.00		
	Special Warrant	286,000.00	8,619,033.00	7,862,758.84
4.	Expenditures Related to Capital Assets			
	Main Estimate.....	85,000.00		
	Main Estimate **	6,339.00	91,339.00	91,331.04
			\$17,637,030.00	\$16,483,490.68
				\$1,153,539.32

Approp. No.	Department and Appropriation	Amount Authorized	Expended	Unexpended
MUNICIPAL AFFAIRS (XIII)				
1.	General Administration			
	Main Estimate.....	\$ 873,800.00		
	Main Estimate *	(15,200.00)		
	Main Estimate **	578.00	\$ 859,178.00	\$ 824,905.15
				\$ 34,272.85
2.	Municipal Board			
	Main Estimate.....	351,400.00		
	Main Estimate *	(8,900.00)		
	Main Estimate **	168.00	342,668.00	318,892.00
				23,776.00
3.	Municipal Budget and Finance			
	Main Estimate.....	22,784,700.00		
	Main Estimate *	(6,200.00)		
	Main Estimate **	162.00	22,778,662.00	21,780,966.55
				997,695.45
4.	Municipal Assessments			
	Main Estimate.....	4,971,000.00		
	Main Estimate *	(93,400.00)		
	Main Estimate **	3,305.00	4,880,905.00	4,572,316.85
				308,588.15
5.	Municipal Services			
	Main Estimate.....	1,241,900.00		
	Main Estimate *	(24,500.00)		
	Main Estimate **	3,147.00	1,220,547.00	1,187,843.37
				32,703.63
6.	Municipal Planning Services			
	Main Estimate.....	2,933,700.00		
	Main Estimate *	(60,000.00)		
	Main Estimate **	2,042.00	2,875,742.00	2,803,885.43
				71,856.57
7.	Provincial Planning			
	Main Estimate.....	364,500.00		
	Main Estimate *	(8,000.00)		
	Main Estimate **	12.00	356,512.00	348,677.83
				7,834.17
8.	Expenditures Related to Capital Assets			
	Main Estimate		1,500,000.00	461,023.97
			\$34,814,214.00	\$32,298,511.15
				\$2,515,702.85
NATURAL RESOURCES (XII)				
1.	Executive Administration			
	Main Estimate.....	\$ 1,093,500.00		
	Main Estimate *	(12,800.00)	\$ 1,080,700.00	\$ 1,002,666.67
				\$ 78,033.33
2.	Administrative Services			
	Main Estimate.....	2,555,900.00		
	Main Estimate *	(78,600.00)	2,477,300.00	2,385,464.47
				91,835.53
3.	Resources Executive Administration			
	Main Estimate.....	760,100.00		
	Main Estimate *	(17,600.00)	742,500.00	734,808.59
				7,691.41
4.	Water Resources			
	Main Estimate.....	6,222,100.00		
	Main Estimate *	(208,100.00)	6,014,000.00	5,425,858.99
				588,141.01
5.	Parks			
	Main Estimate.....	12,576,300.00		
	Main Estimate *	(164,000.00)		
	Main Estimate **	120,806.00	12,533,106.00	12,244,142.28
				288,963.72
	Carried Forward		\$22,847,606.00	\$21,792,941.00
				\$1,054,665.00

Approp. No.	Department and Appropriation <i>Brought Forward</i>	Amount Authorized	Expended	Unexpended
6.	Lands	\$ 22,847,606.00	\$ 21,792,941.00	\$ 1,054,665.00
	Main Estimate.....	1,999,200.00		
	Main Estimate *	(33,200.00)		
	Main Estimate **	8,929.00		
			1,974,929.00	1,960,954.18
				13,974.82
7.	Forestry	7,177,100.00		
	Main Estimate.....	(76,200.00)		
	Main Estimate *	33,661.00		
			7,134,561.00	6,805,449.12
				329,111.88
8.	Fisheries	3,807,100.00		
	Main Estimate.....	(33,800.00)		
	Main Estimate *	15,625.00		
			3,788,925.00	3,561,510.57
				227,414.43
9.	Wildlife	\$3,809,100.00		
	Main Estimate.....	(44,700.00)		
	Main Estimate *	5,357.00		
	Special Warrant	361,600.00	\$ 4,131,357.00	\$ 3,972,253.42
				\$ 159,103.58
10.	Surveys and Mapping	3,036,800.00		
	Main Estimate.....	(36,700.00)		
	Main Estimate *	28,126.00		
	Special Warrant	30,500.00	3,058,726.00	2,949,163.94
				109,562.06
11.	Engineering and Construction	6,989,200.00		
	Main Estimate.....	(122,700.00)		
	Special Warrant	126,900.00	6,993,400.00	6,759,525.33
				233,874.67
12.	Regional Services	20,469,600.00		
	Main Estimate.....	(243,800.00)		
	Main Estimate *	72,234.00		
	Special Warrant	36,800.00		
	Special Warrant	1,900,000.00		
	Special Warrant	4,000,000.00	26,234,834.00	26,045,786.23
				189,047.77
13.	Expenditures Related to Capital Assets	11,386,100.00		
	Main Estimate.....	(25,000.00)	11,361,100.00	10,324,126.16
	Main Estimate *		\$ 87,525,438.00	\$ 84,171,709.95
				\$ 3,353,728.05

NORTHERN AFFAIRS (XIX)

1.	Executive	\$ 320,100.00		
	Main Estimate.....	(15,000.00)		
	Main Estimate *	179.00		
	Main Estimate **	6,900.00	\$ 312,179.00	\$ 308,428.43
	Special Warrant			\$ 3,750.57
2.	Administrative Support Services	799,800.00		
	Main Estimate.....	(15,000.00)		
	Main Estimate *	1,875.00		
	Main Estimate **		786,675.00	719,927.27
				66,747.73
3.	Local Government Development	6,709,900.00		
	Main Estimate.....	(15,000.00)		
	Main Estimate *	6,929.00		
	Main Estimate **		6,701,829.00	6,309,752.96
	Carried Forward			392,076.04
				\$ 462,574.34

Approp. No.	Department and Appropriation <i>Brought Forward</i>	Amount Authorized	Expended	Unexpended
4.	Agreements Management and Co-ordination	\$ 7,800,683.00	\$ 7,338,108.66	\$ 462,574.34
	Main Estimate.....	2,785,400.00		
	Main Estimate *	(47,900.00)		
	Main Estimate **	50,983.00		
	Main Estimate ***	233,500.00		
	Special Warrant	101,400.00		
5.	Communities Economic Development Fund			
	Main Estimate.....		161,000.00	161,000.00
6.	Northern Development Agreement— Canada-Manitoba			
	Main Estimate.....	8,392,200.00		
	Main Estimate *	(60,000.00)		
	Main Estimate **	9,107.00		
	Main Estimate ***	1,000,000.00		
	Main Estimate ****	20,800.00		
7.	Expenditures Related to Capital Assets			
	Main Estimate.....	\$ 5,041,800.00		
	Main Estimate *	(6,100.00)		
	Main Estimate **	20,625.00		
	Main Estimate ***	1,066,000.00		
	Main Estimate ****	(78,149.33)		
	Special Warrant	1,500,000.00		
			7,544,175.67	7,238,634.62
			\$27,991,348.67	\$26,394,226.38
				\$ 1,597,122.29

URBAN AFFAIRS (XX)

1.	Executive Function			
	Main Estimate.....	\$ 160,300.00		
	Main Estimate *	(3,800.00)		
	Main Estimate **	357.00	\$ 156,857.00	\$ 145,855.00
				\$ 11,002.00
2.	Administration and Finance Branch			
	Main Estimate.....	41,276,000.00		
	Main Estimate *	(6,000.00)		
	Main Estimate **	447.00		
	Special Warrant	602,877.00	41,873,324.00	41,646,064.97
				227,259.03
3.	Urban Policy Co-ordination Branch			
	Main Estimate.....	7,440,800.00		
	Main Estimate *	(34,000.00)		
	Main Estimate **	24,108.00		
	Main Estimate ***	500,000.00		
			7,930,908.00	7,814,003.43
				116,904.57
4.	Agreement for Recreation and Conservation for the Red River Corridor			
	Main Estimate.....	255,200.00		
	Main Estimate *	(200.00)		
	Main Estimate **	357.00	255,357.00	255,264.94
				92.06
5.	Expenditures Related to Capital Assets			
	Main Estimate.....	13,021,700.00		
	Main Estimate **	32,679.00		
	Main Estimate ***	2,813,300.00		
			15,867,679.00	14,028,816.74
			\$66,084,125.00	\$63,890,005.08
				\$ 2,194,119.92

Approp. No.	Department and Appropriation	Amount Authorized	Expended	Unexpended
CANADA-MANITOBA ENABLING VOTE (XXVI)				
1.	Canada-Manitoba Enabling Vote			
	Main Estimate.....	\$ 11,083,100.00		
	Main Estimate ***	(8,473,800.00)	\$ 2,609,300.00	\$ -
			\$ 2,609,300.00	\$ -
			<u>\$ 2,609,300.00</u>	<u>\$ 2,609,300.00</u>

PUBLIC SCHOOLS SUPPORT (XXVII)

1.	Public Schools—Working Capital Advance			
	Special Warrant	\$ 67,000,000.00	\$ 66,996,489.00	\$ 3,511.00
		<u>\$ 67,000,000.00</u>	<u>\$ 66,996,489.00</u>	<u>\$ 3,511.00</u>

EMERGENCY INTEREST RATE RELIEF (XXVIII)

1.	Emergency Interest Rate Relief Program			
	Main Estimate.....	\$ 6,000,000.00	\$ 5,396,111.50	\$ 603,888.50
		<u>\$ 6,000,000.00</u>	<u>\$ 5,396,111.50</u>	<u>\$ 603,888.50</u>

FLOOD CONTROL AND EMERGENCY EXPENDITURES (XVIII)

1.	Flood Control and Emergency Expenditures			
	Main Estimate.....	\$ 1,000,000.00		
	Main Estimate **	89.00		
	Main Estimate ***	800,000.00		
	Special Warrant	2,700,000.00	\$ 4,500,089.00	\$ 4,217,331.27
			<u>\$ 4,500,089.00</u>	<u>\$ 4,217,331.27</u>
				<u>\$ 282,757.73</u>

LOCAL GOVERNMENT GENERAL SUPPORT GRANT (XXXII)

1.	Local Government General Support Grant			
	Main Estimate	\$ 12,300,000.00	\$ 12,207,483.60	\$ 92,516.40
		<u>\$ 12,300,000.00</u>	<u>\$ 12,207,483.60</u>	<u>\$ 92,516.40</u>

JOBS FUND (XXIX)

1.	Jobs Fund			
	Main Estimate.....	\$ 72,200,000.00		
	Main Estimate *	10,705,800.00		
	Main Estimate **	5,178.00		
	Main Estimate *****	78,149.33	\$ 82,989,127.33	\$ 72,171,925.70
			<u>\$ 82,989,127.33</u>	<u>\$ 72,171,925.70</u>
				<u>\$ 10,817,201.63</u>

SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES
For The Year Ended 31st March, 1984

Department	Amount Authorized	Expended	Unexpended
Legislation.....	\$ 6,915,337.19	\$ 6,681,288.48	\$ 234,048.71
Executive Council.....	3,607,629.00	3,420,343.65	187,285.35
Agriculture	53,793,609.00	48,109,477.63	5,684,131.37
Attorney-General.....	67,265,074.96	65,491,817.40	1,773,257.56
Civil Service	39,149,503.00	38,599,030.22	550,472.78
Community Services and Corrections	303,263,064.00	298,895,978.80	4,367,085.20
Consumer and Corporate Affairs	4,104,321.00	3,883,477.39	220,843.61
Co-operative Development	6,469,614.00	6,194,085.18	275,528.82
Crown Investments	1,028,500.00	968,912.80	59,587.20
Cultural Affairs and Historical Resources	16,211,182.00	15,642,567.30	568,614.70
Economic Development and Tourism	25,969,669.00	25,243,019.30	726,649.70
Education.....	620,093,454.00	543,047,865.05	77,045,588.95
Energy and Mines	13,909,625.00	10,937,276.44	2,972,348.56
Environment and Workplace Safety and Health.....	15,466,169.00	15,263,172.56	202,996.44
Finance.....	457,450,621.77	456,201,535.46	1,249,086.31
Fitness, Recreation and Sport	3,010,586.00	2,951,157.69	59,428.31
Government Services.....	79,901,646.00	76,007,834.36	3,893,811.64
Health.....	1,021,563,137.00	999,830,287.88	21,732,849.12
Highways and Transportation	196,558,969.00	187,229,503.12	9,329,465.88
Housing	40,288,686.00	37,278,322.84	3,010,363.16
Labour and Employment Services.....	17,637,030.00	16,483,490.68	1,153,539.32
Municipal Affairs.....	34,814,214.00	32,298,511.15	2,515,702.85
Natural Resources	87,525,438.00	84,171,709.95	3,353,728.05
Northern Affairs.....	27,991,348.67	26,394,226.38	1,597,122.29
Urban Affairs.....	66,084,125.00	63,890,005.08	2,194,119.92
Canada-Manitoba Enabling Vote.....	2,609,300.00	-	2,609,300.00
Public Schools Support	67,000,000.00	66,996,489.00	3,511.00
Emergency Interest Rate Relief	6,000,000.00	5,396,111.50	603,888.50
Flood Control and Emergency Expenditures.....	4,500,089.00	4,217,331.27	282,757.73
Local Government General Support Grant	12,300,000.00	12,207,483.60	92,516.40
Jobs Fund	82,989,127.33	72,171,925.70	10,817,201.63
	<hr/> <u>\$3,385,471,068.92</u>	<hr/> <u>\$3,226,104,237.86</u>	<hr/> <u>\$159,366,831.06</u>

RECONCILIATION WITH DEPARTMENTAL CASH PAYMENTS FROM DEPARTMENTAL APPROPRIATIONS:

Amount expended as shown above	\$3,226,104,237.86
Less:	
Increase in Accrual for Public Debt:	
March 31, 1984	\$96,806,537.45
March 31, 1983	<u>58,795,056.10</u>
	38,011,481.35
CASH PAYMENTS FROM DEPARTMENTAL APPROPRIATIONS	<u>\$3,188,092,756.51</u>

RECONCILIATION WITH MAIN AND SUPPLEMENTARY SUPPLY BILLS, SPECIAL WARRANTS, ETC.

Departmental Appropriations Authorized by

"The Appropriation Act, 1983" CAP 37, S.M. 1983	\$3,016,797,200.00
Amount Authorized by Special Warrants Pages 4-54 to 4-55	104,253,505.00

Statutory Appropriations:

Members and Speakers Indemnities and Allowances	2,718,502.19
Public Debt	239,744,828.74
Hydro Rates Stabilization	21,900,967.03
Judgments—Attorney-General	56,065.96
	<u>\$3,385,471,068.92</u>

- * Main Estimate Authority transferred from various departmental appropriations to the Jobs Fund Appropriation XXIX-1 pursuant to the Appropriation Act, 1983, Section 8(2).
- ** Main Estimate Authority transferred from Appropriation VII-9, Reciprocal Taxation Agreement, to various departmental appropriations pursuant to the Appropriation Act, 1983, Section 5, Subsection 1(c).
- *** Main Estimate Authority transferred from appropriation XXVI-1, Canada-Manitoba Enabling Vote to various departmental appropriations pursuant to the Appropriation Act, 1983, Section 5, Subsection 1(a).
- **** Additional Authority was provided to various departments for the Canada-Manitoba Northern Development Agreement pursuant to the Appropriation Act, 1983, Section 5, Subsections 2 and 3.
- ***** Main Estimate Authority transferred from Appropriation XIX-7, Northern Affairs—Expenditures Related to Capital Assets, to the Jobs Fund Appropriation, XXIX-1, pursuant to the Appropriation Act, 1983, Section 8(3).

GOVERNMENT OF THE PROVINCE OF MANITOBA

STATEMENT OF EXPENDITURE RELATED TO CAPITAL ASSETS
AND FUTURE CONTRACT COMMITMENTS

For the Year Ended March 31, 1984

DEPARTMENT	APPROPRIATION NUMBER	1983-84 EXPENDITURE	FUTURE COMMITMENT AT MARCH 31, 1984
AGRICULTURE:			
Water Development Grants	3-8B-1	\$ 401,951	
Future Water Use	3-8B-2	76,318	
Sewer and Water Grants	3-8B-3	2,035,963	\$ 7,791,767
Minor Capital from Current Operating Appropriations		35,351	
		<u>\$ 2,549,583</u>	<u>\$ 7,791,767</u>
ATTORNEY-GENERAL:			
Minor Capital from Current Operating Appropriations		<u>\$ 14,158</u>	
CIVIL SERVICE:			
Minor Capital from Current Operating Appropriations		<u>\$ 9,700</u>	
COMMUNITY SERVICES AND CORRECTIONS:			
Minor Capital from Current Operating Appropriations		<u>\$ 408,900</u>	
CO-OPERATIVE DEVELOPMENT:			
Minor Capital from Current Operating Appropriations		<u>\$ 24,964</u>	
CULTURAL AFFAIRS AND HISTORICAL RESOURCES:			
St. Norbert Heritage Village	14-4A-1	\$ 30,131	
Building Surveys	14-4A-2	94,979	
Building Stabilization	14-4A-3	10,000	
Centennial Centre Corporation	14-4B-1	197,000	
Museum of Man and Nature	14-4B-2	100,000	
Cultural Facilities	14-4B-3	40,000	
Minor Capital from Current Operating Appropriations		<u>168,864</u>	
		<u>\$ 640,974</u>	
ECONOMIC DEVELOPMENT AND TOURISM:			
Rural Small Enterprise	10-4A-1A	\$ 240,000	
Manitoba Research Council	10-4A-1C	646,487	\$ 404,773
Destination Manitoba	10-4A-2	3,049,821	5,205,381
Minor Capital from Current Operating Appropriations		<u>634,663</u>	
		<u>\$ 4,570,971</u>	<u>\$ 5,610,154</u>
EDUCATION:			
Red River Community College	16-8A-1A	\$ 1,226,223	\$ 43,050
Assiniboine Community College	16-8A-1B	354,587	32,083
Keewatin Community College	16-8A-1C	224,121	20,592
Hillridge School	16-8A-2A	43,797	
Wanipigow School	16-8A-2C	672,000	
Falcon Beach School Bus	16-8A-2D	26,532	
<i>Carried Forward</i>		<u>\$ 2,547,260</u>	<u>\$ 95,725</u>

DEPARTMENT	APPROPRIATION NUMBER	1983-84 EXPENDITURE	FUTURE COMMITMENT AT MARCH 31, 1984
<i>Brought Forward</i>		\$ 2,547,260	\$ 95,725
Cross Lake School	16-8A-2E	140,454	
Universities	16-8B-1	5,000,000	2,100,000
School Grants and Assistance			
Bus Purchases	16-8B-2	2,662,575	
Principal Repayment	16-8B-2	8,482,756	
Building Renovations and Equipment	16-8B-2	4,779,464	
Minor Capital from Current			
Operating Appropriations		2,730,800	1,779,086
Rentals	16-5		6,142,200
		<u>\$ 26,343,309</u>	<u>\$ 10,117,011</u>
ENERGY AND MINES:			
Manitoba Mineral Resources	23-4A	\$ 170,000	
Minor Capital from Current			
Operating Appropriations		1,152,045	
		<u>\$ 1,322,045</u>	
ENVIRONMENT AND WORKPLACE SAFETY AND HEALTH:			
Minor Capital from Current			
Operating Appropriations		<u>\$ 172,327</u>	
FINANCE:			
Minor Capital from Current			
Operating Appropriations		<u>\$ 294,434</u>	
FITNESS, RECREATION AND SPORT:			
Minor Capital from Current			
Operating Appropriations		<u>\$ 3,221</u>	
GOVERNMENT SERVICES:			
Law Courts Modifications	8-6A-3	\$ 232,374	\$ 130,680
Winnipeg School for the Deaf	8-6A-4	180,728	331
Headingley Correctional Institute	8-6A-5	253,099	811
New Court House — Winnipeg	8-6A-6	9,741,977	6,721,747
Seven Oaks Centre	8-6A-7	759,806	
Dauphin Court and Correctional Institute	8-6A-9	667,096	17,671
Provincial Archives Building —			
Renovations	8-6A-12	1,557,409	525,728
Assiniboine Community College	8-6A-14	202,709	25,199
Robert Fletcher Building — Renovations	8-6A-15	1,528,648	509,605
Red River Community College	8-6A-16	102,856	
Keewatin Community College	8-6A-18	27,646	154,715
Office Equipment	8-6A-20	283,615	192,549
Brandon Mental Health Centre	8-6A-22	99,392	
Selkirk Mental Health Centre	8-6A-23	87,054	
Vehicles — New	8-6A-29	221,600	
Preventative Maintenance	8-6A-30	351,357	
Fire and Safety Projects	8-6A-31	95,347	
Physical Plant	8-6A-32	450,273	68,598
Dutch Elm Disease Program	8-6A-33	37,734	
Gimli Industrial Park	8-6A-34	145,252	
Employee Housing Projects	8-6A-35	90,483	10,700
Energy Management Project	8-6A-37	193,142	15,340
Other Capital Projects — Various Departments	8-6A	2,689,405	310,442
Vehicle Replacement	8-6B	4,302,060	91,088
Minor Capital from Current			
Operating Appropriations		1,608,651	31,296
Self Constructed Assets		51,596	
Rentals	8-2D-2		21,410,382
		<u>\$ 25,961,309</u>	<u>\$ 30,216,882</u>

DEPARTMENT	APPROPRIATION NUMBER	1983-84 EXPENDITURE	FUTURE COMMITMENT AT MARCH 31, 1984
HEALTH:			
Acquisition/Construction	21-8A	\$ 605,700	
Capital Grants	21-8B	17,967,100	
Minor Capital from Current Operating Appropriations		2,297,290	
		<u>\$ 20,870,090</u>	
HIGHWAYS AND TRANSPORTATION:			
Road Construction	15-7A	\$ 85,376,007	\$ 23,224,870
Road Maintenance	15-7B	6,256,348	5,097
Aid to Cities Towns and Villages	15-7C-1	1,007,840	
Unorganized Territory Work	15-7C-2	4,051,394	
Airport Improvements	15-7D-2A	482,543	
Gravel Pits	15-7D-2B	166,554	
Mechanical Division Equipment	15-7D-2C	512,643	25,000
Water Bomber Contract	15-7D-2D	147,122	1,324,098
Building and Storage Yards	15-7D-2E	514,666	
Weigh Scale Improvements	15-7D-2F	42,465	
Ferry Landing Improvements	15-7D-2G	46,175	
Resource Roads	15-7D-2H	198,228	
Handicap Transit Vans	15-7D-2J	147,629	
Aircraft Purchases	15-7D-2K	135,706	
Acquisition of Land in Controlled Areas	15-7E	1,179	
Crushed Gravel Purchases — Net	15-7F	(82,510)	43,320
Bridge Material Purchases — Net	15-7G	14,377	100,316
Minor Capital from Current Operating Appropriations		509,343	
Self Constructed Assets		<u>3,223,972</u>	
		<u>\$ 102,751,681</u>	<u>\$ 24,722,701</u>
HOUSING:			
Winnipeg Housing Rehabilitation Program	30-1C-1	\$ 172,500	\$ 172,500
Critical Home Repair Program	30-1C-1	2,362,312	299,404
Minor Capital from Current Operating Appropriations		611,888	
Rentals	30-1C-1	<u>\$ 3,146,700</u>	<u>\$ 451,518</u>
			<u>\$ 923,422</u>
LABOUR AND EMPLOYMENT SERVICES:			
Acquisition/Construction	11-4A	\$ 91,331	
Minor Capital from Current Operating Appropriations		161,200	
		<u>\$ 252,531</u>	
MUNICIPAL AFFAIRS:			
Main Street Manitoba	13-8A	\$ 461,024	
Minor Capital from Current Operating Appropriations		204,280	\$ 2,000
		<u>\$ 665,304</u>	<u>\$ 2,000</u>
NATURAL RESOURCES:			
Northern Park Development	12-13A-1A	\$ 339,755	
Land Drainage	12-13B-1A	1,126,580	\$ 7,916
Bridge Replacement	12-13B-1B	424,788	
Value Added Crops Production	12-13B-1C	1,005,992	
Water Development Agreement	12-13B-1D	25,596	
Pasquia	12-13B-1E	22,063	
Park Development Facilities	12-13B-2A	1,801,408	19,323
Vacation Home Lot Program	12-13B-2B	22,470	
Land Acquisition	12-13B-2C	100,000	
Equipment Purchases — Fisheries	12-13B-4A	25,685	
	<i>Carried Forward</i>	<u>\$ 4,894,337</u>	<u>\$ 27,239</u>

DEPARTMENT	APPROPRIATION NUMBER	1983-84 EXPENDITURE	FUTURE COMMITMENT AT MARCH 31, 1984
<i>Brought Forward</i>		\$ 4,894,337	\$ 27,239
Hatchery Program	12-13B-4B	39,987	
Fairford Fishway	12-13B-4C	98,657	
Delta Channel	12-13B-5A	4,267	
Narcisse Snake Dens	12-13B-5B	4,989	
Materials Inventory	12-13B-6A	(60,607)	
Equipment Purchases	12-13B-7A	92,360	
Fire Suppression Equipment	12-13B-7B	98,897	
Surveys and Mapping	12-13B-10A	151,755	
Capital Grants	12-13D	1,770,929	
Minor Capital from Current Operating Appropriations		482,300	
Self Constructed Assets		3,984,200	
Rentals	12-5D-2/12-2K-2		215,900
		\$ 11,562,071	\$ 243,139
NORTHERN AFFAIRS:			
Canada-Manitoba Northern Development Agreement — Northern Affairs	19-7A-1	\$ 5,035,813	\$ 187,354
Other Departments	19-7A-2	702,822	
Northern Flood Agreement	19-7C	1,500,000	
Minor Capital from Current Operating Appropriations		784,875	
		\$ 8,023,510	\$ 187,354
URBAN AFFAIRS:			
Community Facilities	20-5A-1A	\$ 853,782	\$ 1,052,360
Land Acquisition — Core Area	20-5A-1B	2,844,014	10,299,344
St. Peters Church	20-5A-2A	84,839	32,473
Downtown Riverbank	20-5A-2B	390,170	1,993
St. Boniface Docks	20-5A-2C	494,823	67,895
River Road Parkway	20-5A-2D	667,707	756,045
Selkirk Waterfront	20-5A-2E	38,967	13,554
The Forks Riverbank Park	20-5A-2G	4,764	
La Salle Historical Theme Park	20-5A-2H	71,098	26,294
Lockport	20-5A-2I	118,365	
Point Douglas	20-5A-2K	72,024	7,832
Fort Maurepas	20-5A-2L	15,466	2,488
Kildonan Docks	20-5A-2N	28,698	
Netley Creek	20-5A-2Q	159,912	26,173
Payments to Other Provincial Departments (Core)	20-5A-3	368,767	329,300
Urban Transportation	20-5B-1	6,326,500	8,232,200
Urban Transit	20-5B-2	1,488,921	
Capital Grants	20-5C		11,385,309
Minor Capital from Current Operating Appropriations		3,502,946	
		\$ 17,531,763	\$ 32,233,260
JOB FUND:			
Acquisition/Construction	29-1B-1	\$ 21,428,184	\$ 15,100,844
Capital Grants	29-1B-2	14,881,226	
Minor Capital from Current Operating Appropriations		59,139	
		\$ 36,368,549	\$ 15,100,844
TOTAL		\$ 263,488,094	\$ 127,148,534

NOTE: The Appropriation Act, 1983 authorizes the Government to commit expenditures up to an amount not exceeding \$200,000,000 for the purpose of ensuring completion of projects or fulfilling contracts initiated prior to March 31, 1984. Any expenditures so committed must be included in the estimates of the fiscal year in which the expenditures are expected to be made.

Accordingly, the Departmental commitments shown relate to long-term ongoing contracts covering the acquisition and/or rental of Capital Assets.

GOVERNMENT OF THE PROVINCE OF MANITOBA
STATEMENT OF SPECIAL WARRANTS OF HER HONOUR
THE LIEUTENANT-GOVERNOR OF MANITOBA
ISSUED RELATIVE TO THE YEAR ENDED MARCH 31, 1984

LEGISLATION (I):

29th February, 1984	I-4	Other Assembly Expenditures	\$ 72,000
29th February, 1984	I-6	Ombudsman	31,500

EXECUTIVE COUNCIL (II):

12th October, 1983	II-1	General Administration	100,000
29th February, 1984	II-3	Advertising Audit Office	25,400

ATTORNEY-GENERAL (IV):

12th October, 1983	IV-1	General Administration	125,000
29th February, 1984	IV-2	Legal Services	108,800
29th February, 1984	IV-3	Boards and Commissions	324,200
29th February, 1984	IV-6	Legislative Counsel	3,700
29th February, 1984	IV-8	Public Trustee	81,400
29th February, 1984	IV-9	Canada-Manitoba Legal Aid	865,000

CIVIL SERVICE (XVII):

29th February, 1984	XVII-1	Civil Service Commission	34,900
29th February, 1984	XVII-2	Civil Service Benefit Plans	2,397,600
28th March, 1984	XVII-2	Civil Service Benefit Plans	217,728

COMMUNITY SERVICES AND CORRECTIONS (IX):

29th February, 1984	IX-1	General Administration	149,700
29th February, 1984	IX-2	Financial and Administrative Services	105,200
29th February, 1984	IX-6	Social Security Services	5,334,200
29th February, 1984	IX-7	Corrections and Probation Services	504,700

CONSUMER AND CORPORATE AFFAIRS (IV):

29th February, 1984	V-3	Corporate Affairs	43,000
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CO-OPERATIVE DEVELOPMENT (VI):

12th October, 1983	VI-1	General Administration	32,000
29th February, 1984	VI-1	General Administration	17,000
12th October, 1984	VI-2	Co-operative and Credit Union Development and Regulation	3,000

EDUCATION (XVI):

29th February, 1984	XVI-5	Post Secondary Adult and Continuing Education	2,164,500
29th February, 1984	XVI-7	Bureau De L'Education Francaise	210,500

ENVIRONMENT AND WORKPLACE SAFETY AND HEALTH (XXXI):

29th February, 1984	XXXI-1	Executive Administration	4,030,700
29th February, 1984	XXXI-5	Workplace Safety and Health	151,200
29th February, 1984	XXXI-6	Worker Advisory Office	11,200

FINANCE (VII):

29th February, 1984	VII-8	Tax Credit Payments	7,000,000
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FITNESS, RECREATION AND SPORT (XXIV):

29th February, 1984	XXIV-1	General Administration	6,000
		Carried Forward	\$ 24,150,128

		<i>Brought Forward</i>	\$ 24,150,128
GOVERNMENT SERVICES (VIII):			
29th February, 1984	VIII-4	Project Services	100,400
29th February, 1984	VIII-6	Expenditures Related to Capital Assets	1,350,000
LABOUR AND EMPLOYMENT SERVICES (XI):			
29th February, 1984	XI-3	Employment Services	286,000
NATURAL RESOURCES (XII):			
29th February, 1984	XII-9	Wildlife	361,600
29th February, 1984	XII-10	Surveys and Mapping	30,500
29th February, 1984	XII-11	Engineering and Construction	126,900
29th February, 1984	XII-12	Regional Services	36,800
7th September, 1983	XII-12	Regional Services	4,000,000
12th October, 1983	XII-12	Regional Services	1,900,000
NORTHERN AFFAIRS (XIX):			
29th February, 1984	XIX-1	Executive	6,900
29th February, 1984	XIX-4	Agreements Management and Co-ordination	101,400
28th March, 1984	XIX-7	Expenditures Related to Capital Assets	1,500,000
URBAN AFFAIRS (XX):			
12th October, 1983	XX-2	Administration and Finance Branch	602,877
PUBLIC SCHOOLS SUPPORT (XXVII):			
4th April, 1984	XXVII-1	Public Schools Working Capital Advances	67,000,000
FLOOD CONTROL AND EMERGENCY EXPENDITURES (XVIII):			
12th October, 1983	XVIII-1	Flood Control and Emergency Expenditures	2,700,000
			<u>\$104,253,505</u>

**EXPLANATORY COMMENTS REGARDING SPECIAL WARRANTS
AS SHOWN ON
THE STATEMENT OF SPECIAL WARRANTS
For the Year Ended March 31, 1984**

Special Warrants amounting to \$104,253,505 were issued during the year ended March 31, 1984. The more significant warrants, amounting to \$98,152,928 consist of the following:

DEPARTMENT OF CIVIL SERVICE

To provide additional funds for increased employer contribution requirements for the Civil Service Superannuation Plan (\$655,728), Workers' Compensation Board (\$937,100) and Unemployment Insurance Plan (\$1,022,500).

\$2,615,328

DEPARTMENT OF COMMUNITY SERVICES AND CORRECTIONS

To provide additional funds to cover a shortfall for the Municipal Assistance Program due to higher costs per individual case as well as a higher than anticipated increase in caseload.

5,334,200

DEPARTMENT OF EDUCATION

To provide additional funds in order to acquire facilities and equipment for approved projects under the Skills Growth Fund (\$1,769,200.). Additional funds were also provided to enter into a five year agreement to establish and operate a Technical Training Centre in Winnipeg.

2,103,400

DEPARTMENT OF ENVIRONMENT AND WORKPLACE SAFETY AND HEALTH

To provide additional funds to cover a one-time subsidy grant to the Workers' Compensation Board.

4,000,000

DEPARTMENT OF FINANCE

To provide additional funds to cover the increase in Property Tax and Cost of Living Credits resulting from a decrease of taxpayer income and an increase in Registered Homeowners Tax Assistance

7,000,000

DEPARTMENT OF NATURAL RESOURCES

To provide additional funds to meet emergency expenditures incurred as a result of fire suppression activities particularly in and around Nopoming Park.

5,900,000

DEPARTMENT OF NORTHERN AFFAIRS

To provide additional funds for the capital and operating costs of the Cross Lake Arena.

1,500,000

DEPARTMENT OF PUBLIC SCHOOLS SUPPORT

To provide funds to allow for an acceleration of cash-flow to school divisions. This change in accounting policy allows for the expenditures of school divisions incurred in the period January-March to be recorded in the fiscal year they were made rather than be deferred to the following fiscal year.

67,000,000

DEPARTMENT OF FLOOD CONTROL AND EMERGENCY EXPENDITURES

To provide additional funds for expenditures related to 1983 river flooding, mosquito abatement, and forest fire evacuation.

2,700,000

\$98,152,928

GOVERNMENT OF THE PROVINCE OF MANITOBA
STATEMENT OF DEFERRED REVENUES

As at March 31, 1984

AMOUNTS CLAIMED (NOTE 1)

	Amount Advanced	Prior to April 1, 1983	Year Ended March 31, 1984	Deferred Balance
AGREEMENT				
Fur Trapper Services	\$709,667	\$409,779	\$205,451	\$ 94,437
Hillridge School	156,067	-	-	156,067
Winnipeg Core Area				
— National Training Agreement	33,556	-	-	33,556
	<u>\$899,290</u>	<u>\$409,779</u>	<u>\$205,451</u>	<u>\$284,060</u>

NOTE 1: Claims are made from the funds advanced in proportion to the expenditures made in each fiscal year.

**GOVERNMENT OF THE PROVINCE OF MANITOBA
REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY**

AS REQUIRED BY
SECTION 66.3 (1) AND SECTION 66.3 (2) OF "THE LEGISLATIVE ASSEMBLY ACT"
BEING CAP. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA
DURING THE YEAR ENDED MARCH 31, 1984

DETAILED REVENUE AND EXPENDITURE STATEMENTS

Plohn, Hon. J.	Dauphin	21,216.11	10,608.05	8,995.63		19,413.06	3,877.92	
Ransom, A.B.	Turtle Mountain	22,975.45	10,608.05	8,195.94	3,855.81	19,413.06	2,703.44	178.75
Santos, C.	Burrows	21,216.11	10,608.05	5,995.94		19,413.06	150.00	
Schroeder, Hon. V.	Rossmore	21,216.11	10,608.05	5,995.94		19,413.06	150.00	
Scott, D.	Inkster	21,216.11	10,608.05	599.94		19,413.06	2,500.00	45.76
Sherman, L.R.	Fort Garry	21,216.11	10,608.05	599.94		19,413.06	600.00	
Smith, Hon. M.	Osborne	21,216.11	10,608.05	1,852.21	180.85	19,413.06	450.00	
Steen, W.	River Heights	21,216.11	10,608.05	928.59		19,413.06		162.01
Stone, Hon. J.	Flin Flon	21,220.97	10,608.05	4,925.33	563.54	19,413.06	1,073.75	
Uruski, Hon. B.	Interlake	21,216.11	10,608.05	8,418.31		19,413.06	4,774.78	
Uskw, Hon. S.	Lac du Bonnet	21,216.11	10,608.05	8,195.94		19,413.06	4,315.74	
Walding, Hon. J.	St. Vital	36,755.29	10,608.05	599.94		19,413.06		468.65
		\$1,1298,366.30	\$60,658.85	\$256,183.82	\$2,342.19	\$74,028.10	\$370,413.00	\$46,468.66
								\$6,893.65

Payments authorized by the "Legislative Assembly Act" relate to the second session of the Thirty-Second Legislature. With the exception of expenses relating to Members' Printing Privileges, the amounts shown for reimbursement of expenses are those amounts paid directly to the Member and do not include amounts paid directly to suppliers or paid through somebody else on the Member's behalf.

The Secretarial and Research Assistance Allowance under Section 66.5(2) of the "Legislative Assembly Act", was rescinded and replaced by a Special Supplies and Operating Allowance under Sections 66.5(1) and 66.5(2) of the revised "Legislative Assembly Act". There were no payments made under these sections of the Act during the fiscal year ended March 31, 1984.

The Constituency Allowance was increased to \$2,500.00 from \$1,500.00 per sitting member as per Section 63(1) and 63(2) of the revised "Legislative Assembly Act". Effective April 1, 1983 this allowance will now only be paid on a basis of accounts submitted by the member to the Clerk of the House and approved by the Speaker, rather than bi-weekly through the payroll system. A transition provision in the revised act allowed members to retain any bi-weekly amounts paid prior to the change in Legislation without affecting the \$2,500.00 amount members were entitled to receive on a reimbursement basis.

Printing privileges for members were established under Section 66.4(3) of the revised "Legislative Assembly Act". These payments were made directly to printing companies on behalf of a sitting member.

(1)-(4) Remuneration received from a Crown Agency as reported to the Minister of Finance pursuant to Section 66.3(2) of the "Legislative Assembly Act".

- (1) Manitoba Hydro Electric Board
- (2) Manitoba Telephone System Board
- (3) Manitoba Water Commission
- (4) Manitoba Public Insurance Corporation

GOVERNMENT OF THE PROVINCE OF MANITOBA

LATE ACCOUNTS

Paid During the Year Ended March 31, 1984 in Accordance With
 Subsection 3 of Section 38 of "The Financial Administration Act"
 (With Comparative Figures for Late Accounts Paid up to August 31, 1984
 During the Year Ended March 31, 1985)

	5 MONTHS 1983-84	1984-85
LEGISLATION (I)		
3. Members Allowances (Statutory)	\$ 11,840	
4. Other Assembly Expenditures	4,085	
5. Provincial Auditor's Office	216	
6. Ombudsman	94	
7. Electoral Office	2	
	<u>\$ 16,237</u>	<u>\$ 111,020</u>
EXECUTIVE COUNCIL (II)		
1. General Administration	\$ 441	
2. Information Services	3,517	
3. Advertising Audit Office	11,009	
	<u>\$ 14,967</u>	<u>\$ 35,178</u>
AGRICULTURE (III)		
1. General Administration	\$ 31,481	
4. Agricultural Development and Marketing Division	21,085	
5. Farm and Rural Development Division	15,718	
6. Policy and Economics Division	173	
7. Canada-Manitoba Value-Added Crops Production Agreement .	18,106	
8. Expenditures Related to Capital Assets	20,443	
9. Income Insurance Fund	841	
	<u>\$ 107,847</u>	<u>\$ 78,229</u>
ATTORNEY-GENERAL (IV)		
1. General Administration	\$ 1,817	
2. Legal Services	10,842	
3. Boards and Commissions	15,643	
4. Land Titles Office	28,956	
5. Law Courts	69,490	
7. Law Enforcement	10,444	
8. Public Trustee	95	
9. Canada-Manitoba Legal Aid	210	
10. Personal Property Security Registry	5	
	<u>\$ 137,502</u>	<u>\$ 137,097</u>
CIVIL SERVICE (XVII)		
1. Civil Service Commission	\$ 9,372	\$ 243,668
Carried Forward	\$ 285,925	\$ 605,192

	1983-84	5 MONTHS 1984-85
<i>Brought Forward</i>	\$ 285,925	\$ 605,192
COMMUNITY SERVICES AND CORRECTIONS (IX)		
1. General Administration	\$ 1,397	
2. Financial and Administrative Services	4,329	
3. Community Social Services	3,850	
4. Child and Family Services	151,379	
5. Rehabilitative Services	243,198	
6. Social Security Services	3,919,397	
7. Corrections and Probation Services	22,921	
	<u>\$4,346,471</u>	<u>\$3,221,580</u>
CONSUMER AND CORPORATE AFFAIRS (V)		
1. General Administration	\$ 460	
2. Consumer Affairs	1,750	
3. Corporate Affairs	69,938	
	<u>\$ 72,148</u>	<u>\$ 3,734</u>
CO-OPERATIVE DEVELOPMENT (VI)		
1. General Administration	\$ 98	
2. Co-operative and Credit Union Development and Regulation	73	
	<u>\$ 171</u>	<u>\$ 1,549</u>
CROWN INVESTMENTS (XXII)		
1. Administration	\$ 12,419	\$ 199
CULTURAL AFFAIRS AND HISTORICAL RESOURCES (XIV)		
1. General Administration	\$ 4,487	
2. Cultural and Heritage Programs	2,859	
3. Communications	17,219	
4. Expenditures Related to Capital Assets	93	
	<u>\$ 24,658</u>	<u>\$ 171,708</u>
ECONOMIC DEVELOPMENT AND TOURISM (X)		
1. Executive	\$ 9,670	
2. Operations	115,164	
5. Small Business—Emergency Interest Relief Program	4,080	
	<u>\$ 128,914</u>	<u>\$ 70,121</u>
EDUCATION (XVI)		
1. Departmental Administration Support Services	\$ 7,854	
2. Planning and Research	575	
3. Financial Support — Public Schools	562,344	
4. Program Development and Support Services	68,956	
5. Post-Secondary Adult and Continuing Education	102,670	
7. Bureau De L'Education Francaise	15,594	
8. Expenditures Related to Capital Assets	6,399	
	<u>\$ 764,392</u>	<u>\$ 917,631</u>
ENERGY AND MINES (XXIII)		
1. Administration	\$ 730	
2. Energy	15,606	
3. Mineral Resources	3,574	
	<u>\$ 19,910</u>	<u>\$ 74,255</u>
<i>Carried Forward</i>	\$5,655,008	\$5,065,969

	1983-84	5 MONTHS 1984-85
<i>Brought Forward</i>	\$ 5,655,008	\$ 5,065,969
ENVIRONMENT AND WORKPLACE SAFETY AND HEALTH (XXXII)		
1. Executive Administration	\$ 249	
2. Environmental Management	8,515	
4. Manitoba Environmental Council	535	
5. Workplace Safety and Health	6,390	
6. Worker Advisor Office	2,347	
	<u>\$ 18,036</u>	<u>\$ 21,713</u>
FINANCE (VII)		
1. General Administration Division	\$ 5,401	
2. Treasury Division	411	
3. Comptroller's Division	4,843	
4. Taxation Division	2,973	
5. Federal-Provincial Relations and Research Division	13,522	
6. Information Management Division	1,447	
8. Tax Credit Payments	445,796	
10. Public Debt	536	
	<u>\$ 474,929</u>	<u>\$ 24,704</u>
FITNESS, RECREATION AND SPORT (XXIV)		
1. General Administration	\$ 35	
2. Fitness, Recreation and Sport	12,548	
	<u>\$ 12,583</u>	<u>\$ 1,144</u>
GOVERNMENT SERVICES (VIII)		
1. General Administration	\$ 5,148	
2. Field Services	233,389	
3. Supply and Services	100,256	
4. Project Services	1,286	
5. Land Value Appraisal Commission	5	
6. Expenditures Related to Capital Expenditures	106,010	
	<u>\$ 446,094</u>	<u>\$ 572,510</u>
HEALTH (XXI)		
1. Executive Function	\$ 1,874	
2. Administrative Services	95,145	
3. Community Health Operations	68,972	
4. Community Health Programs	131,353	
5. Chief Provincial Psychiatrist	16,560	
	<u>\$ 313,904</u>	<u>\$ 352,552</u>
HIGHWAYS AND TRANSPORTATION (XV)		
1. General Administration	\$ 2,407	
2. Management Services and Engineering	13,154	
3. Planning and Design	798	
4. Operations — Highways and Airports	88,606	
5. Air/Radio Services	22,096	
6. Motor Vehicle Branch	42,706	
7. Expenditures Related to Capital Assets	1,139,997	
	<u>\$ 1,309,764</u>	<u>\$ 284,816</u>
HOUSING (XXX)		
1. Housing	\$ 3,979	\$ 432
<i>Carried Forward</i>	<u>\$ 8,234,297</u>	<u>\$ 6,323,840</u>

	1983-84	5 MONTHS 1984-85
<i>Brought Forward</i>	\$ 8,234,297	\$ 6,323,840
LABOUR AND EMPLOYMENT SERVICES (XI)		
1. General Administration	\$ 15,691	
2. Labour and Industrial Relations	5,003	
3. Employment Services	<u>862,093</u>	
	<u>\$ 882,787</u>	<u>\$ 466,716</u>
MUNICIPAL AFFAIRS (XIII)		
1. General Administration	\$ 1,218	
2. Municipal Board	669	
3. Municipal Budget and Finance	71,013	
4. Municipal Assessments	907	
5. Municipal Services	155	
6. Municipal Planning Services	1,785	
7. Provincial Planning	138	
	<u>\$ 75,885</u>	<u>\$ 4,022</u>
NATURAL RESOURCES (XII)		
1. Executive Administration	\$ 2,208	
2. Administrative Services	650	
3. Resources Executive Administration	783	
4. Water Resources	8,106	
5. Parks	98,556	
6. Lands	2,654	
7. Forestry	77,562	
8. Fisheries	4,804	
9. Wildlife	12,952	
10. Surveys and Mapping	4,193	
11. Engineering and Construction	10,918	
12. Regional Services	56,962	
13. Expenditures Related to Capital Assets	24,692	
	<u>\$ 305,040</u>	<u>\$ 302,332</u>
NORTHERN AFFAIRS (XXIX)		
1. Executive	\$ 1,326	
2. Administrative Support Services	537	
3. Local Government Development	6,854	
4. Agreements Management and Co-ordination	136,060	
7. Expenditures Related to Capital Assets	62,473	
	<u>\$ 207,250</u>	<u>\$ 68,424</u>
URBAN AFFAIRS (XX)		
1. Executive Function	\$ 37	
2. Administration and Finance Branch	1,106	
4. Agreement for Recreation and Conservation for the Red River Corridor	351	
5. Expenditures Related to Capital Assets	<u>13,170</u>	
	<u>\$ 14,664</u>	<u>\$ 107,131</u>
FLOOD CONTROL AND EMERGENCY EXPENDITURES (XVIII)		
1. Flood Control and Emergency Expenditures	<u>\$ 18,654</u>	<u>\$ 641</u>
	<u>\$ 9,738,577</u>	<u>\$ 7,273,106</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA**STATEMENT OF ALL REMISSIONS IN WHOLE OR IN PART IN
ANY TAX, FEE, FINE, PENALTY OR FOREFEITURE MADE
UNDER AUTHORITY OF SEC. 25, CAP. F55, R.S.M. 1970
for the Year Ended March 31, 1984****FINANCE:****FINANCIAL ADMINISTRATION ACT**

Blezy, Joseph	\$ 1,495
B'nai B'rith Camp	1,401
DeRose, Giuseppe	75
Gergulich, Allison	156
Govier, Tom	213
Heide, Howard	77
McNulty, William A.	160
Pyrih, Leslee	3,445
Stowell, Ken	129
Thompson, Jim	68
	<hr/> <u>\$ 7,219</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

**STATEMENT OF THE TOTAL AMOUNT OF ALL CLAIMS,
OBLIGATIONS, DEBTS OR MONIES DUE HER MAJESTY
CANCELLED, DISCHARGED OR RELEASED IN WHOLE OR
IN PART UNDER AUTHORITY OF SEC. 26, CAP. F55, R.S.M. 1970**

for the Year Ended March 31, 1984

AGRICULTURE:

Payroll Overpayments	\$ 1,013	
Uncollectible Accounts	5,335	
Veterinary Science Scholarship Fund	4,969	
Other	<u>624</u>	\$ 11,941

ATTORNEY GENERAL:

Accounts Receivable	\$ 1,510	
Civil Litigation	2,800	
Payments on Behalf of Certain Estates	221	
Unsatisfied Judgement Fund	41,390	
Other	<u>714</u>	46,635

EDUCATION:

Special Opportunity Loan	\$ 1,111	
Special Opportunity Medical Bursary	1,933	
Tuition Fees	5,111	
Other	<u>1,134</u>	9,289

ENERGY AND MINES:

Receivership	\$ 1,592	
Other	<u>1,870</u>	3,462

FINANCE:

Manitoba Forestry Resources Ltd.	\$ 51,270,793	
The Succession Duty Act	100,180	
Other	<u>339</u>	51,371,312

GOVERNMENT SERVICES:

Other		1,873
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HIGHWAYS AND TRANSPORTATION:

Licence Fees	\$ 336	
Uncollectible Accounts	<u>855</u>	1,191

MUNICIPAL AFFAIRS:

Other		6
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NATURAL RESOURCES:

Fees		6,176
		<u>\$51,451,885</u>

RECOVERY OF AMOUNTS CANCELLED IN PREVIOUS YEARS

EDUCATION:		
Tuition Fees		276

NATURAL RESOURCES:		
Fees		87

	<u>\$51,451,522</u>
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GOVERNMENT OF THE PROVINCE OF MANITOBA**STATEMENT OF THE TOTAL AMOUNT OF ALL CLAIMS SETTLED
UNDER AUTHORITY OF SEC. 44(2), CAP. F55, R.S.M. 1983****for the Year Ended March 31, 1984****HIGHWAYS AND TRANSPORTATION**

Hudson's Bay Company	\$ 8,768
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HOUSING:

Hunter, M. J.	\$ 132
Kjartanson, John	418
Otchenash, H.	264
Sisskind, Fanny	120
	<hr/>
	\$ 9,702

SECTION 5

TRUST FUND STATEMENTS

SECTION 5

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GOVERNMENT OF THE PROVINCE OF MANITOBA

TRUST FUND ASSETS AND LIABILITIES

As at March 31, 1984
(with comparative figures for March 31, 1983)

ASSETS	March 31, 1984	March 31, 1983
Amount Due from Operating Fund	\$469,682.116	\$497,498,324
Cash and Investments	<u>476,315,852</u>	<u>386,365,289</u>
Total Trust Assets	<u>\$945,997,968</u>	<u>\$883,863,613</u>
LIABILITIES		
Trust Fund Balances	<u>\$945,997,968</u>	<u>\$883,863,613</u>
Total Trust Liabilities	<u>\$945,997,968</u>	<u>\$883,863,613</u>
CUSTODIAL TRUST FUNDS		
Cash, Bonds and Other Securities held by the Department of Finance and Other Government Departments — as listed on page 5 - 20	<u>\$416,083,562</u>	<u>\$615,206,216</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

CASH AND INVESTMENTS

As at March 31, 1984
(with comparative figures for March 31, 1983)

SINKING FUNDS:	March 31, 1984	March 31, 1983
Investments held for Sinking Funds on Bonds issued by Crown Corporations, Boards, Commissions and Agencies: (Investments shown at Cost)		
Manitoba Hydro—Electric Board	\$ 192,940,855	\$ 160,828,842
Manitoba Telephone System	34,474,814	35,631,574
Manitoba Water Services Board.....	1,141,449	593,812
Manitoba Housing and Renewal Corporation	4,189,310	3,516,406
University of Manitoba	10,295,681	11,028,926
	<u>\$243,042,109</u>	<u>\$211,599,560</u>
FUNDS ON DEPOSIT FOR INVESTMENT: (Investments shown at cost)		
Manitoba Hydro Contingency Reserve:		
Government of Canada Bonds	\$ —	\$ 2,519,385
Manitoba Hydro-Electric Board Bonds	1,961,535	1,961,535
	<u>\$ 1,961,535</u>	<u>\$ 4,480,920</u>
Manitoba Public Insurance Corporation:		
Province of Manitoba Debentures	\$ 86,872,755	\$ 40,712,271
Manitoba Hydro-Electric Board Bonds	21,586,018	21,586,018
Manitoba Telephone System Bonds	21,378,548	21,638,648
Hospital Debentures	43,813,204	39,949,463
Cities, Villages, Towns and Rural Municipalities	32,298,124	25,316,192
School Districts	10,285,888	2,989,543
Ontario Hydro Bonds	6,773,500	1,321,000
Bank of Montreal	—	4,500,000
	<u>\$223,008,037</u>	<u>\$158,013,135</u>
Manitoba Telephone System:		
Manitoba Telephone System — Demand Note	\$ —	\$ 4,560,000
Public Service Group Insurance Fund:		
Government of Canada Bonds	\$ 4,404,500	\$ 4,404,500
Local Government District Trust Account:		
Canadian National Railways Bonds	\$ 507,900	\$ 507,900
	<u>\$229,881,972</u>	<u>\$171,966,455</u>
MISCELLANEOUS TRUSTS: (Investments shown at cost)		
Court of Queen's Bench		
Cash in Canadian Imperial Bank of Commerce, Wpg.	\$ 3,318,091	\$ 2,699,397
Mortgage Insurance Fund:		
Manitoba Telephone System Bonds	\$ —	\$ 26,197
Manitoba Hydro-Electric Board Bonds	73,680	73,680
	<u>\$ 73,680</u>	<u>\$ 99,877</u>
	<u>\$ 3,391,771</u>	<u>\$ 2,799,274</u>
	<u>\$476,315,852</u>	<u>\$386,365,289</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

TRUST FUND BALANCES

As at March 31, 1984

(With comparative figures for March 31, 1983 and displaying
Receipts, Payments and Transfers for the Year Ended March 31, 1984)

	Balance March 31, 1983	Receipts/ Transfers	Payments/ Transfers	Balance March 31, 1984
SINKING FUNDS:				
Sinking Funds Contributions by Utilities and Others for own Direct Debt:				
Manitoba Hydro-Electric Board	\$172,193,911	\$130,387,642	\$109,640,698	\$192,940,855
Manitoba Telephone System	35,631,574	25,437,330	26,594,090	34,474,814
Manitoba Water Services Board	1,147,326	402,407	296,744	1,252,989
Manitoba Housing and Renewal Corporation	3,516,406	5,601,040	4,928,136	4,189,310
University of Manitoba	14,447,667	1,449,314	3,504,974	12,392,007
	\$226,936,884	\$163,277,733	\$144,964,642	\$245,249,975
FUNDS ON DEPOSIT FOR INVESTMENT:				
Churchill Forest Industries in Receivership	\$ 225,724	—	—	\$ 225,724
Civil Service Superannuation Fund	18,625,000	81,810,000	80,005,000	20,430,000
Co-operative Promotion Board	152,000	—	100,000	52,000
Department of Health— Schizophrenic Research	—	17,579	—	17,579
Department of Labour — Employee Standards	58,368	5,519	—	63,887
Employee Charitable Donations	—	730,275	406,428	323,847
Leaf Rapids Town Properties Ltd.	488,783	255,160	289,488	454,455
Manitoba Beef Commission	—	4,900,000	2,900,000	2,000,000
Manitoba Centennial Corporation	352,753	154,911	393,950	113,714
Manitoba Centennial Foundation of the Future	9,103	1,270	—	10,373
Manitoba Data Services	3,000,000	3,300,000	5,500,000	800,000
Manitoba Development Corporation	15,762,133	3,520,111	2,000,000	17,282,244
Manitoba Development Corporation— Tourism Agreement	—	289,775	—	289,775
Manitoba Forestry Resources Ltd.	—	9,000,000	—	9,000,000
Manitoba Health Services Debenture	1,301,181	4,083,024	4,287,251	1,096,954
Manitoba Health Services — Other	821,270	1,707,280	1,260,000	1,268,550
Manitoba Housing and Renewal Corporation	245,000	11,961,363	10,121,629	2,084,734
Manitoba Housing and Renewal Corporation—Insurance Fees	—	58,215	—	58,215
Manitoba Hydro-Electric Board	124,000,000	211,000,000	248,000,000	87,000,000
Manitoba Hydro-Electric Board Contingency Reserve	4,480,920	228,977	2,748,362	1,961,535
Manitoba Lottery and Other Proceeds— Casinos	—	225,000	—	225,000
Culture and Heritage	800,000	300,000	950,000	150,000
Fitness and Amateur Sport	1,520,812	97,321	500,000	1,118,133
Recreation	2,911,150	265,642	700,000	2,476,792
Manitoba Milk Producers Marketing Board	3,279,000	84,250,000	84,750,000	2,779,000
Manitoba Mineral Resources Ltd.	80,000	9,275,000	7,030,000	2,325,000
Manitoba Public Insurance Corporation	273,398,558	157,150,408	103,978,371	326,570,595
Manitoba Research Council	—	1,150,057	710,057	440,000
Manitoba School Capital Financing Authority	11,080,645	223,497,168	234,577,813	—
Carried Forward	\$462,592,400	\$809,234,055	\$791,208,349	\$480,618,106

	Balance March 31, 1983	Receipts/ Transfers	Payments/ Transfers	Balance March 31, 1984
<i>Brought Forward</i>	\$ 462,592,400	\$ 809,234,055	\$ 791,208,349	\$ 480,618,106
Manitoba School for Retardates	105,000	—	—	105,000
Manitoba Telephone System	51,967,658	134,437,510	138,172,954	48,232,214
Minister of Northern Affairs re				
Remote Communities	415,000	2,975,000	3,020,000	370,000
Municipal Employees' Benefit Fund	1,293,000	3,740,000	4,663,000	370,000
Public Service Group Insurance				
Fund	10,776,076	2,660,894	94,777	13,342,193
Public Trustee	2,000,000	18,175,000	19,125,000	1,050,000
Rentalsman	145,000	135,000	130,000	150,000
Teachers Retirement Allowance				
Fund	41,000,000	52,200,000	43,000,000	50,200,000
Welfare Administered Trust	187,000	—	12,000	175,000
Workers' Cancer Study	—	33,849	—	33,849
Workers' Compensation Board	16,354,871	68,077,837	76,846,167	7,586,541
Local Government Districts:				
Alexander	25,359	662	1,315	24,706
Alonsa	122,736	3,132	6,224	119,644
Armstrong	75,838	1,936	3,848	73,926
Churchill	14,966	382	757	14,591
Consol	14,629	382	758	14,253
Fisher	45,902	1,171	2,328	44,745
Grahamdale	55,595	1,451	2,884	54,162
Mountain	40,963	1,070	2,124	39,909
Park	2	—	2	—
Piney	55,303	1,401	2,792	53,912
Reynolds	55,296	1,401	2,785	53,912
Stuartburn	14,631	382	760	14,253
	\$ 587,357,225	\$ 1,091,682,515	\$ 1,076,298,824	\$ 602,740,916

BANKING FACILITY ACCOUNTS:

Manitoba Agricultural Credit				
Corporation	\$ 2,554,796	\$ 75,227,615	\$ 75,757,685	\$ 2,024,726
925,872		107,775,665	106,838,446	1,863,091
Manitoba Beef Commission				
General	3,173,948	31,168,672	31,910,264	2,432,356
Hail Insurance	517,058	3,529,799	3,359,890	686,967
Reinsurance Account	1,241,936	4,385,197	4,206,028	1,421,105
Manitoba Research Council	1,075,804	5,999,265	6,002,598	1,072,471
Manitoba Textbook Bureau	1,115,893	9,112,548	7,440,052	2,788,389
Manitoba Trading Corporation	519,256	31,204	47,661	502,799
Manitoba Water Services Board	435,095	22,071,741	22,235,236	271,600
Minister of Municipal Affairs	636,781	4,149,708	3,996,814	789,675
	\$ 12,196,439	\$ 263,451,414	\$ 261,794,674	\$ 13,853,179

OPERATING TRUSTS:

Law Society and Solicitors'				
Trust Funds	\$ 1,356,364	\$ 1,172,564	\$ 1,356,364	\$ 1,172,564
Manitoba Lotteries Foundation				
Culture, Heritage and Recreation . . .	358,611	5,195,887	4,893,214	661,284
Fitness and Amateur Sport	86,100	1,695,232	1,568,442	212,890
Fitness Development	81,300	69,167	54,491	95,976
Manitoba Police Commission —				
Criminal Justice Workshop	—	2,500	2,433	67
The Mining Community Reserve	4,128,616	1,093,230	228,170	4,993,676
Veterinary Science Scholarship				
Fund	3,620	19,600	22,500	720
	\$ 6,014,611	\$ 9,248,180	\$ 8,125,614	\$ 7,137,177

MISCELLANEOUS TRUSTS:

School Districts Reserve Fund	\$ 1,230,171	\$ 167,716	\$ 158,750	\$ 1,239,137
Amounts Collected on Behalf of				
Municipalities and Local				
Governments re: Permits and				
Leases	631,442	2,432,402	2,397,790	666,054
Builders Lien Act	4,762,729	9,282,786	10,031,740	4,013,775
Consumer Protection Act	53,810	41,353	19,228	75,935
<i>Carried Forward</i>	\$ 6,678,152	\$ 11,924,257	\$ 12,607,508	\$ 5,994,901

	Balance March 31, 1983	Receipts/ Transfers	Payments/ Transfers	Balance March 31, 1984
<i>Brought Forward</i>	\$ 6,678,152	\$ 11,924,257	\$ 12,607,508	\$ 5,994,901
Contractual Holdbacks	3,081	78,052	14,628	66,505
Court of Queen's Bench	2,699,397	4,215,245	3,596,551	3,318,091
Crown Land Sales	8,240	32,000	40,190	50
Dealers Bond	5,709	5,000	5,000	5,709
Disposal of Property re:				
Government Agencies	810	721	1,531	—
Employee Charitable Donations	229,815	543,496	771,849	1,462
Fire Prevention Fund	1,298,700	2,509,909	1,625,117	2,183,492
Government of Canada Land Sale	64,741	13,660	860	77,541
Guarantee Deposits	1,369,812	705,912	791,563	1,284,161
Highway Traffic Act	4,000	—	—	4,000
Land Titles Assurance Fund	93,122	46,295	631	138,786
Manitoba Centennial Centre re				
Centennial Complex	113,450	—	—	113,450
Manitoba Health Research Council	80,588	—	80,588	—
Manitoba Health Services				
Commission	37,500,000	53,272,667	48,000,000	42,772,667
Manitoba Hog Producers Marketing				
Board	—	6,408,665	2,353,352	4,055,313
Manitoba Hydro Provincial Sales				
Tax Rebate — Indian Bands	29,845	—	—	29,845
Manitoba Jobs Fund	—	10,690,800	—	10,690,800
Manitoba Oil and Gas Corporation	—	5,000,000	70,000	4,930,000
Manitoba Public Insurance				
Corporation	334,029	209,517,601	209,485,645	365,985
Mortgage Insurance Fund	132,214	67,951	119,029	81,136
Product Support — Saunders				
Aircraft	356,018	—	—	356,018
Rent Stabilization Board	942	35,000	942	35,000
South Indian Lake Displacement of				
Local People	15,000	—	—	15,000
Student Athletic Fees	44,288	112,468	104,049	52,707
Tantalum Mining Co.	—	72,500	40,000	32,500
Other	296,501	207,611	92,510	411,602
	\$ 51,358,454	\$ 305,459,810	\$ 279,801,543	\$ 77,016,721
	\$883,863,613	\$1,833,119,652	\$1,770,985,297	\$945,997,968

GOVERNMENT OF THE PROVINCE OF MANITOBA**MANITOBA LOTTERIES FOUNDATION
STATEMENT OF RECEIPTS, PAYMENTS AND TRANSFERS**

**For the Year Ended March 31, 1984
(In Compliance with Section 22 Manitoba Lotteries Foundation Act)**

Balance March 31, 1983	\$ NIL
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RECEIPTS:

Proceeds from Festival du Voyageur Casino	<u>225,000</u>
	\$225,000

PAYMENTS/TRANSFERS:

Balance in Trust March 31, 1984	<u><u>\$225,000</u></u>
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GOVERNMENT OF THE PROVINCE OF MANITOBA
LAW SOCIETY AND SOLICITORS' TRUST FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS

For the Year Ended March 31, 1984

Balance March 31, 1983	\$ 1,356,364
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RECEIPTS:

Remittances from Solicitors	1,172,564
	<hr/>
	\$2,528,928

PAYMENTS:

Transfer to Revenue	\$ 1,017,274
Law Society of Manitoba — Educational Programs	339,090
	<hr/>
	1,356,364

Balance in Trust March 31, 1984	<hr/> \$1,172,564
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GOVERNMENT OF THE PROVINCE OF MANITOBA
MANITOBA LOTTERIES FOUNDATION—
CULTURE HERITAGE AND RECREATION
STATEMENT OF RECEIPTS AND PAYMENTS

For the Year Ended March 31, 1984
(In Compliance with Section 22 Manitoba Lotteries Foundation Act)

Balance March 31, 1983	\$ 358,611
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RECEIPTS:

Manitoba Lotteries Foundation	\$3,482,083
Interest	63,804
Withdrawals from Investment Account	<u>1,650,000</u> 5,195,887
	\$ 5,554,498

PAYMENTS:

Community Support Programs:	
Community Cultural Council Grants	\$117,627
Co-ordination Assistance Grants	7,169
Osborne Village Cultural Centre	50,000
Multicultural Grants	405,884
Community Museum Grants	169,553
Public Library Capital Grants	<u>151,498</u> \$ 901,731

Skills Development Programs:	
Provincial/Regional Organization Grants	\$292,400
Skills Transfer Grants	31,854
Art School Grants	68,350
Linguistic Support Grants	61,705
Search for Television Play	9,776
Cultural Agreements	17,984
Cultural Industries Support	<u>103,961</u> 586,030

Cultural Opportunities Programs:	
Public Events Sponsorship Grants	\$107,016
Festival Manitoba	146,299
Heritage Publications—Local	
Histories Grants	47,877
Special Projects Assistance Grants	<u>166,809</u> 468,001

Heritage Resource Management Programs:	
Archaeology	
Surveys	\$85,997
Excavations	74,221
Publications	<u>16,008</u> \$176,226
Architectural Conservation	
Measured Drawings	\$45,868
Municipal Planning Districts	53,817
Publications	<u>2,239</u> 101,924
History Research	
Research	\$28,411
Municipal Planning Districts	26,347
Publications	<u>17,409</u> 72,167 350,317
Carried Forward	<u>\$2,306,079</u> \$ 5,554,498

GOVERNMENT OF THE PROVINCE OF MANITOBA
MANITOBA LOTTERIES FOUNDATION—
CULTURE HERITAGE AND RECREATION—Continued
STATEMENT OF RECEIPTS AND PAYMENTS

For the Year Ended March 31, 1984
(In Compliance with Section 22 Manitoba Lotteries Foundation Act)

<i>Brought Forward</i>	<i>\$2,306,079 \$5,554,498</i>
Recreation Grants:	
Remote Equipment	\$ 47,955
Frontier School Division	29,000
Northern Manitoba Recreation Association	5,000
Community School Incentives	1,875
Manitoba Society of Seniors	3,500
Winnipeg Boys and Girls Clubs	20,000
Energy Assistance	35,902
Provincial Recreation Agencies	73,000
Winnipeg Arena	750,000
Facility Development	<u>1,136,650</u> 2,102,882
 Recreation Programs:	
Summer Activities	\$ 46,406
Northern Water Safety	35,000
Gimli Training Centre	30,000
Recreation for the Handicapped	12,826
Bird's Hill Day Camp	28,245
Recreation Facility Resource Materials/Workshops	12,170
Resource Development	17,059
Grant Coordinator—Capital Facilities	2,339
Outstanding Achievement Awards	158
French Playleaders	<u>50</u> <u>184,253</u> <u>4,593,214</u>
	<u>\$ 961,284</u>
Funds Transferred to Investment Accounts	300,000
Balance in Trust March 31, 1984	<u>\$ 661,284</u>

NOTE 1: The amount held in Funds on Deposit for Investment on behalf of the Culture Heritage and Recreation Fund at March 31, 1984 was as follows:
Culture and Heritage Fund

Culture and Heritage Fund	\$ 150,000
Recreation Fund	2,476,792
	<u>\$2,626,792</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

MANITOBA LOTTERIES FOUNDATION — FITNESS AND AMATEUR SPORT
STATEMENT OF RECEIPTS AND PAYMENTS

For the Year Ended March 31, 1984
(In Compliance with Section 22 Manitoba Lotteries Foundation Act)

Balance March 31, 1983	\$ 86,100
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RECEIPTS:

Manitoba Lotteries Foundation	\$ 1,183,750
Interest	11,482
Withdrawals from Investment Account	<u>500,000</u>
	1,695,232
	\$ 1,781,332

PAYMENTS:

Amateur Sport Grants:

Grants to Provincial Sport Associations	
Hosting and Hospitality	\$ 110,000
Sports Special Projects	128,600
Provincial Team Assistance	<u>104,967</u>
	\$343,567
Man-Plan Athletic Aid	185,594
Coaches and Officials Aid	31,456
Technical Directors/Provincial Coaches	64,975
Regional Sport Development Grants	232,000
Manitoba High School Athletic Association	34,000
Manitoba Games Council	155,608
Canada Winter Games 1983	15,400
Western Canada Games 1983	125,000
Hosting Special Events	5,760
University Athletic Scholarships	100,000
Inter-Provincial Games Development	59,996 \$ 1,353,356

Amateur Sport Programs:

Regional Sport Development	\$ 42,982
Sports Injury Centre	2,560
Sport Medicine Council	10,640
Sports Awards	12,967
Coaching Certification	105,948
Manitoba Sports Federation	15,000
Manitoba Games Development	24,989 215,086 1,568,442
Balance in Trust March 31, 1984	\$ 212,890

NOTE 1: The Amount held in Funds on Deposit for Investment on behalf of the Fitness and Amateur Sport Fund at March 31, 1984 was \$1,118,133.

GOVERNMENT OF THE PROVINCE OF MANITOBA

MANITOBA LOTTERIES FOUNDATION—FITNESS DEVELOPMENT
STATEMENT OF RECEIPTS AND PAYMENTS

For the Year Ended March 31, 1984
(In Compliance with Section 22 Manitoba Lotteries Foundation Act)

Balance March 31, 1983	\$ 81,300
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RECEIPTS:

Manitoba Lottiers Foundation	69,167
	<u>\$ 150,467</u>

PAYMENTS:

Corporate Challenge	\$ 4,703
Fitness Development	46,292
Senior's Olympics	<u>3,496</u>
Balance in Trust March 31, 1984	<u>\$ 95,976</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

MANITOBA POLICE COMMISSION
CRIMINAL JUSTICE WORKSHOP
STATEMENT OF RECEIPTS AND PAYMENTS

For the Year Ended March 31, 1984

Balance March 31, 1983	\$ Nil
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RECEIPTS:

Government of Canada	2,500
	<u>\$ 2,500</u>

PAYMENTS:

Travel	\$ 2,410
Other	<u>23</u>
Balance in Trust March 31, 1984	<u>\$ 67</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

THE MINING COMMUNITY RESERVE
STATEMENT OF RECEIPTS AND PAYMENTS

For the Year Ended March 31, 1984

Balance March 31, 1983	\$ 4,128,616
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RECEIPTS:

Transfer of Mining Tax Revenue under Section 49.1(2) of the Mining Tax Act	\$ 724,110
Interest Received during the Year	<u>369,120</u>
	<u>1,093,230</u>
	\$ 5,221,846

PAYMENTS:

Community of Wabowden	
Manitoba Housing and Renewal Corporation	\$ 35,384
Manitoba Water Services Board	<u>14,754</u>
	\$ 50,138
Grant in Lieu of Taxes	
Local Government District of Lynn Lake	67,456
Job Creation Project	
City of Thompson	\$ 330
International Nickel Company of Canada	110
Local Government District of Lynn Lake	6,324
School District of Mystery Lake	<u>103,812</u>
	<u>110,576</u>
	<u>228,170</u>
Balance in Trust March 31, 1984	<u>\$ 4,993,676</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

VETERINARY SCIENCE SCHOLARSHIP FUND
STATEMENT OF RECEIPTS AND PAYMENTS

For the Year Ended March 31, 1984

Balance March 31, 1983	\$ 3,620
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RECEIPTS:

Department of Agriculture — Veterinary Services Branch	\$ 16,200
Repayment of Bursaries	<u>3,400</u>
	<u>19,600</u>
	\$ 23,220

PAYMENTS:

Payment of Bursaries awarded under the Veterinary Science Scholarship Act	22,500
Balance in Trust March 31, 1984	<u>\$ 720</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

**DEPARTMENT OF MUNICIPAL AFFAIRS
MINISTER'S TRUST ACCOUNT
REPORT OF THE PROVINCIAL AUDITOR'S OFFICE**

We have examined the financial statements, being Exhibits A and B, of the Department of Municipal Affairs, Minister's Trust Account for the fiscal year ended March 31, 1984. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Minister's Trust Account as at March 31, 1984 and its receipts and disbursements for the year then ended in accordance with the accounting policy stated in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

W. K. Ziprick, C.A.,
Provincial Auditor.

July 20, 1984,
Winnipeg, Manitoba.

Exhibit A

GOVERNMENT OF THE PROVINCE OF MANITOBA

**DEPARTMENT OF MUNICIPAL AFFAIRS
MINISTER'S TRUST ACCOUNT**

**Balance Sheet as at March 31, 1984
(with 1983 figures for comparison)**

	1984	1983
ASSETS		
Cash on deposit with the Minister of Finance	<u>\$ 789,675</u>	<u>\$ 636,781</u>
LIABILITIES		
Levy accounts:		
Administration — Local Government Districts	\$ 37,749	\$ 32,844
Municipal assessment	569,866	418,429
Municipal guarantee bond premiums	1,546	4,746
	<u>609,161</u>	<u>456,019</u>
Surplus	180,514	180,762
	<u>\$ 789,675</u>	<u>\$ 636,781</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA

DEPARTMENT OF MUNICIPAL AFFAIRS
MINISTER'S TRUST ACCOUNTStatement of Receipts and Disbursements
for the year ended March 31, 1984
(with 1983 figures for comparison)

RECEIPTS	1984	1983
Levies:		
Local Government Districts:		
Administration	\$ 395,600	\$ 348,800
Welfare purposes	183,025	168,469
	<hr/>	<hr/>
	578,625	517,269
Municipal corporations, including Local Government Districts:		
Municipal assessment	3,565,331	3,304,297
Guarantee bond premiums	6,000	6,000
	<hr/>	<hr/>
	3,571,331	3,310,297
Total levies	4,149,956	3,827,566
Interest (expense) income, net	(248)	305
	<hr/>	<hr/>
Total receipts	4,149,708	3,827,871
Cash on deposit with the Minister of Finance, beginning of year	636,781	423,484
	<hr/>	<hr/>
	\$4,786,489	\$4,251,355

DISBURSEMENTS

Government of the Province of Manitoba:		
Administration — Local Government Districts	\$ 390,695	\$ 343,351
Welfare purposes — Local Government Districts	183,025	168,469
Municipal assessment	3,413,894	3,094,754
	<hr/>	<hr/>
Municipal guarantee bond premiums	3,987,614	3,606,574
	9,200	8,000
	<hr/>	<hr/>
Total disbursements	3,996,814	3,614,574
Cash on deposit with the Minister of Finance, end of year	789,675	636,781
	<hr/>	<hr/>
	\$4,786,489	\$4,251,355

GOVERNMENT OF THE PROVINCE OF MANITOBA

DEPARTMENT OF MUNICIPAL AFFAIRS
MINISTER'S TRUST ACCOUNTNotes to the Financial Statements
for the year ended March 31, 1984

1. Authority and Operation:

The Department of Municipal Affairs, Minister's Trust Account was established in accordance with provisions of The Municipal Affairs Administration Act and provides a facility for the levying and collection of charges to recover expenditures for services performed by the Department on behalf of municipal corporations in the Province.

2. Accounting Policy:

The Trust Account operates on the cash basis of accounting.

GOVERNMENT OF THE PROVINCE OF MANITOBA

SCHOOL DISTRICTS RESERVE FUND

As at March 31, 1984
(in compliance with Section 205(1), Public Schools Act)

School Districts and Divisions	Number	Amount	School Districts and Divisions	Number	Amount
Agassiz.....	13	\$ 51,810	Sprague	2439	\$ 24,708
Antler River.....	43	156,719	Swan Valley	35	49,047
Birdtail River.....	38	79,959	Turtle Mountain.....	44	39,981
Boundary	16	177,193	Turtle River.....	32	32,588
Churchill	2264	23,408			<u>\$1,274,532</u>
Davis Point.....	1872	16	Deduct:		
Duck Mountain	34	10,145	Loans to the following School Districts as authorized by Section 205(1) of the Public School Act		
Evergreen.....	22	18,630	D. R. Hamilton.....	2310	\$ 347
Fort La Bosse	41	109,754	St. Boniface.....	4	35,048
Frontier.....	48	125,113			<u>\$ 35,395</u>
Gypsumville Consolidated	2461	50,379			<u>\$1,239,137</u>
Intermountain	36	21,664			
Karpaty.....	1751	127			
Lord Selkirk.....	11	134,343			
Midland.....	25	47,285			
Pelly Trail	37	49,868			
Pine Creek.....	30	13,260			
Rolling River	39	58,535			

GOVERNMENT OF THE PROVINCE OF MANITOBA

CUSTODIAL TRUST FUNDS HELD BY THE
DEPARTMENT OF FINANCE AND OTHER GOVERNMENT DEPARTMENTS

As at March 31, 1984

FINANCE:	Cash On Hand	Cash In Bank	Bonds and Other Securities	Total
Held in Trust for Various Departments, Commissions, Boards, etc.:				
Attorney-General	\$ -	\$ -	\$ 1,030	\$ 1,030
Civil Service Superannuation Board	-	-	226,332,994	226,332,994
Consumer and Corporate Affairs	-	-	37,500	37,500
Co-operative Development	-	-	131,000	131,000
Crown Investments	-	-	104,000	104,000
Energy and Mines	-	-	1,064,900	1,064,900
Health	-	-	23,411	23,411
Highways and Transportation	-	-	55,000	55,000
Insurance Branch	-	-	385,000	385,000
Manitoba Hospital Capital Financing Authority	-	-	4,584,500	4,584,500
Natural Resources	-	-	241,500	241,500
Taxation Branch	-	-	646,906	646,906
The Public Trustee	-	-	55,807,249	55,807,249
Worker's Compensation Board	-	-	122,847,603	122,847,603
Other:				
Agriculture	68	3,241	-	3,309
Attorney-General	-	1,386,044	604,528	1,990,572
Community Services	11,145	98,534	30,000	139,679
Consumer and Corporate Affairs	-	2,003	-	2,003
Education	6,521	64,270	-	70,791
Health	1,800	385,117	159,663	546,580
Housing	-	67,380	-	67,380
Labour	-	89,482	-	89,482
Northern Affairs	50	911,123	-	911,173
	<u>\$19,584</u>	<u>\$3,007,194</u>	<u>\$413,056,784</u>	<u>\$416,083,562</u>

SECTION 6

OTHER FUNDS

SECTION 6**TABLE OF CONTENTS****PAGE****OTHER FUNDS**

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Exhibit A

GOVERNMENT OF THE PROVINCE OF MANITOBA

THE MANITOBA TEXT BOOK BUREAU

Balance Sheet as at March 31, 1984
(with 1983 figures for comparison)

	ASSETS	1984	1983
Current assets:			
Cash on hand	\$ 782	\$ 590	
Cash on deposit with Minister of Finance	2,788,389	1,115,893	
Accounts receivable	177,457	155,438	
Inventory of merchandise, lower of average cost or net realizable value	1,265,169	903,832	
Prepaid expenses	19,608	33,751	
	<u>\$4,251,405</u>	<u>\$2,209,504</u>	
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 28,337	\$ 7,271	
Customers' deposit accounts	6,361	3,660	
Accrued liabilities	7,500	25,012	
	<u>42,198</u>	<u>35,943</u>	
Advance for working capital from the Government of the Province of Manitoba	4,000,000	2,000,000	
Surplus account:			
Balance, beginning of year	173,561	204,920	
Prior period adjustment	-	4,400	
Balance, as restated	173,561	209,320	
Net income (loss) for the year, Exhibit B	35,646	(35,759)	
Balance, end of year	209,207	173,561	
	<u>\$4,251,405</u>	<u>\$2,209,504</u>	

THE MANITOBA TEXT BOOK BUREAU
REPORT OF THE PROVINCIAL AUDITOR'S OFFICE

We have examined the balance sheet and the income statement of The Manitoba Text Book Bureau for the fiscal year ended March 31, 1984. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of The Manitoba Text Book Bureau as at March 31, 1984 and the results of its operations for the year then ended in accordance with the accounting policies stated in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

W. K. Ziprick, C.A.,
Provincial Auditor.

July 13, 1984,
Winnipeg, Manitoba.

GOVERNMENT OF THE PROVINCE OF MANITOBA

THE MANITOBA TEXT BOOK BUREAU

Income Statement
for the year ended March 31, 1984
(with 1983 figures for comparison)

	1984	1983
Sales	<u>\$5,727,447</u>	<u>\$6,112,170</u>
Cost of goods sold:		
Inventory, beginning of year	903,832	677,036
Purchases (net of subsidy received, 1984 — \$30,674; 1983 — \$141,801) (note 2)	5,418,717	5,759,084
Transportation in	62,847	74,860
	<u>6,385,396</u>	<u>6,510,980</u>
Inventory, end of year	1,265,169	903,832
Cost of goods sold	<u>5,120,227</u>	<u>5,607,148</u>
Gross profit on sales	<u>607,220</u>	<u>505,022</u>
General and administrative expenses:		
Salaries	442,381	419,484
Postage	26,587	33,094
Office	29,925	29,308
Transportation out	25,290	18,823
Computer equipment	10,995	16,413
Audit	6,950	7,675
Telephone	4,813	4,562
Travel	4,112	4,137
Warehouse	13,718	2,495
Health and post secondary education tax levy	6,803	4,790
Total expenses	<u>571,574</u>	<u>540,781</u>
Net income (loss) for the year, Exhibit A	<u>\$ 35,646</u>	<u>\$ (35,759)</u>

GOVERNMENT OF THE PROVINCE OF MANITOBA**THE MANITOBA TEXT BOOK BUREAU****Notes to Financial Statements
for the year ended March 31, 1984****1. Accounting Policies**

- a) The Bureau's accounting records are maintained on the accrual accounting basis, with the following exceptions:
 - i) Capital acquisitions are reflected as expenses in the year of acquisition.
 - ii) The employees of the Bureau, which is a branch of the Department of Education, are civil servants and pensionable under the Civil Service Superannuation Fund, to which the employees contribute at prescribed rates. The Government of the Province of Manitoba is required to pay from its appropriations 50% of the Fund's pension disbursements made to retired employees. No provision is made in the Bureau's accounts to fund present or past employee service obligations.
- b) Payment of grants in lieu of taxes and utility costs is the responsibility of the Department of Government Services. The Bureau's policy is to not reflect these costs in the financial statements.

2. Textbook Subsidy

The Department of Education provides a subsidy to the Bureau for certain textbooks which allows the Bureau to sell those textbooks to school divisions at a lower price to the extent of the subsidy.

3. Grant Payments

Department of Education grant payments processed by the Bureau, for accountability purposes, to certain school divisions on account of instructional materials purchased directly by those school divisions, amounted to \$1,354,074 (\$746,348 in 1983). These transactions are not included in the financial statements and there was no charge assessed by the Bureau for this service.

4. Outstanding Commitments

Commitments on orders placed prior to March 31, 1984 for merchandise to be delivered subsequent to that date, were estimated to amount to \$2,195,241 as at March 31, 1984 (\$2,642,118 as at March 31, 1983).

Exhibit A

**THE NORTHERN AFFAIRS FUND
BALANCE SHEET
As at March 31, 1984
(with 1983 figures for comparison)**

ASSETS	1984	1983
SPECIFIC PURPOSE FUNDS ACCOUNTS		
Cash in bank and in term deposits	\$ 868,386	\$487,375
Recoverable expenditures, Exhibit B	24,553	24,617
	<u>\$ 892,939</u>	<u>\$511,992</u>
TAXATION ACCOUNT		
Cash in bank and in term deposits	\$ 602,781	\$240,464
Accounts receivable:		
Province of Manitoba	44,511	27,326
Community Councils and Committees	34,555	5,647
Grants in lieu of taxes	55,536	32,265
	<u>134,602</u>	<u>65,238</u>
Tax assets:		
Taxes on the rolls	449,040	332,669
Tax sale certificates	4,293	11,204
Tax titles	-	73
	<u>453,333</u>	<u>343,946</u>
	<u>\$1,190,716</u>	<u>\$649,648</u>
LIABILITIES		
SPECIFIC PURPOSE FUNDS ACCOUNTS		
Outstanding cheques	\$ 161,446	\$144,602
Unexpended Specific Purpose Funds, Exhibit B	731,493	367,390
	<u>\$ 892,939</u>	<u>\$511,992</u>
TAXATION ACCOUNT		
Outstanding cheques	\$ 28,548	\$ -
Due to Province of Manitoba (Note 4)	231,787	140,464
Uncollected levy—The Public Schools Finance Board	242,446	-
Taxes distributable	16,156	33,654
Funds held in trust	741	741
Surplus and Allowance for Tax Assets, Exhibit D	671,038	474,789
	<u>\$1,190,716</u>	<u>\$649,648</u>

**THE NORTHERN AFFAIRS FUND
REPORT OF THE PROVINCIAL AUDITOR'S OFFICE**

We have examined the financial statements, being Exhibits A to D, of The Northern Affairs Fund for the fiscal year ended March 31, 1984. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies stated in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

W. K. Ziprick, C.A.,
Provincial Auditor.

THE NORTHERN AFFAIRS FUND
SPECIFIC PURPOSE FUNDS ACCOUNT

**Statement of Transactions
for the year ended March 31, 1984**

	Balance March 31, 1983	Current Transactions Receipts	Payments	Balance March 31, 1984
Department of Northern Affairs				
— Accountable Advances	\$ -	\$ 203,495	\$ 203,495	\$ -
— Community Works Projects	-	1,184,346	1,174,844	9,502
— Departmental Revenues, Transfer Payments	-	421,328	415,342	5,986
— General	35,909	40,699	22,248	54,360
— Community Employment Winter Works Projects	9,712	-	9,712	-
— Northern Job Creation Program	111,414	3,304,649	3,241,943	174,120
Community Council Funds	173,820	4,163,659	3,890,726	446,753
Department of Municipal Affairs				
— Provincial-Municipal Tax Sharing Payments	-	1,017,974	1,017,974	-
Manitoba Health Services Commission				
— Ambulance Grant	8,036	24,009	17,775	14,270
Manitoba Hydro-Electric Board				
— Interim Fishing Program	-	30,000	30,000	-
Government of Canada				
— Summer Involvement Program	-	5,633	4,910	723
Department of Labour and Employment Services				
— Youth Corps Project	-	245,952	245,952	-
— Northern Employment Program	3,882	-	3,882	-
— Northern Remote Community Employment Program	-	12,672	11,446	1,226
— Career Start	-	13,003	13,003	-
	342,773	<u>\$10,667,419</u>	<u>\$10,303,252</u>	<u>706,940</u>
Transfer to recoverable expenditures pending receipt of funds, Exhibit A	<u>24,617</u>			<u>24,553</u>
Unexpended Specific Purpose Funds, Exhibit A	<u>\$367,390</u>			<u>\$731,493</u>

THE NORTHERN AFFAIRS FUND

TAXATION ACCOUNT

**Statement of Revenue and Expenditure
for the year ended March 31, 1984
(with 1983 figures for comparison)**

	1984	1983
Revenue:		
Taxation levies	\$ 696,027	\$ 616,708
Grants in lieu of taxes	388,289	358,752
Taxes added	17,311	20,208
Grants in lieu of taxes added	160,750	4,835
Tax penalties	39,254	28,341
Rentals — hay and grazing leases	74,212	36,218
Interest	22,806	26,353
Other	341	334
	<hr/> 1,398,990	<hr/> 1,091,749
Expenditure:		
Schools — education support	606,116	547,066
—special	280,186	226,594
Community Councils for local services	19,382	103,204
	<hr/> 905,684	<hr/> 876,864
Taxation account administration:		
Department of Municipal Affairs service charge	28,702	25,841
Other	9,035	3,689
	<hr/> 943,421	<hr/> 906,394
Revenue over expenditure before allowance for tax assets	455,569	185,355
Budgeted transfer to allowance for tax assets	64,940	78,126
Revenue over expenditure, Exhibit D	\$ 390,629	\$ 107,229

Exhibit D

THE NORTHERN AFFAIRS FUND

TAXATION ACCOUNT

**Statement of Surplus and Allowance for Tax Assets
for the year ended March 31, 1984
(with 1983 figures for comparison)**

	1984	1983
Balance, beginning of year	\$474,789	\$484,791
Add:		
Revenue over expenditure, Exhibit C	390,629	107,229
Budgeted levy for allowance for tax assets	64,940	78,126
Adjustment of advertising costs and tax credits	58	-
Reduction in transfer to the Province of Manitoba	-	50,000
	<u>455,627</u>	<u>235,355</u>
Deduct:		
Taxes and grants in lieu of taxes cancelled	18,965	104,697
Transfer to the Province of Manitoba (Note 4)	231,787	140,464
Tax titles pertaining to Crown Lands	8,626	196
	<u>259,378</u>	<u>245,357</u>
Balance, end of year, Exhibit A	<u>\$671,038</u>	<u>\$474,789</u>

THE NORTHERN AFFAIRS FUND

**Notes to Financial Statements
for the year ended March 31, 1984**

1. The significant accounting policies of the Fund are as follows:
 - a) The Fund carries out the following programs:
 - i) It operates the Specific Purpose Funds Account to provide financial services to Community Councils in Northern Areas of Manitoba governed by the Northern Affairs Act;
 - ii) It levies property and business taxes based on real property assessments and remits the tax requirements to School Divisions and The Public Schools Finance Board. Taxes collected for local purposes in the communities are remitted to the Community Councils when collected;

and the Fund accounts for each of these programs separately.
 - b) The Specific Purpose Funds Account operates on the cash basis of accounting. The Taxation Account operates on the accrual basis of accounting and, in accordance with procedures followed by municipal entities in the Province, recognizes taxation revenue and expenditure on the calendar year basis.
2. The surplus and allowance for tax assets of \$671,038 as at March 31, 1984 consists of the following: surplus — \$555,013, allowance for tax assets — \$116,025; the comparable amounts as at March 31, 1983 were \$404,737 and \$70,052 respectively.
3. Administration costs of operating the Fund are paid out of appropriations of the Department of Northern Affairs and are not reflected in the Fund's financial statements.
4. A working capital fund of \$100,000 is maintained in the Taxation Account to cover current needs. Amounts in excess of \$100,000 are transferred to the Province of Manitoba as a contribution to costs incurred by the Province to provide services in remote areas which do not have a local government to provide these services.

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